

New York State Department of Taxation and Finance

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October 2000

# New York Adjusted Gross Income and Tax Liability

Analysis of 1997 State personal income tax returns by place of residence

### Contents

Introduction		1
	Residents, Nonresidents and Part-Year Residents	1
	Taxable, Nontaxable and All Tax Returns	1
	Comparison with Other OTPA Data	2
Findings		3
	All Filers Summary	3
Full-Year Residents		5
Nonresidents		35
Part-Year Residents		51
Data Sources		55
	Tax Liability and Collections	55
Figure	Figure 1: Share of Nonresident Tax Liability by State	35
Tables	Table 1: Total Income and Tax Liability by Place of Residence	4
	Table 2: Income Tax Components of Full-Year Residents           (All Returns)	5
	Table 3: Total Income and Tax Liability of Full-Year Residents           by County	8
	Table 4: Income Tax Components of Full-Year Residents by           Size of Income and County	10
	Table 5: Average Income and Tax Liability of Full-Year         Residents by County	32
	Table 6: Income Tax Components of Nonresidents by Size of Income (All Returns)	37
	Table 7: Total Income and Tax Liability Tax Componentsby Size of Income and Residence (All Returns)	38

	Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns)	39
	Table 9: Total Income and Tax Liability of Part-Year         Residents in 1996 and 1997	53
	Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns)	53
(	Appendix: New York State Personal Income Tax Returns — 1997	A-1

Appendix

### Introduction

	This annual study provides statistical information on 1997 New York State personal income tax returns that were timely filed during 1998. The data are from full-year resident, full-year nonresident, and part-year resident returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data presented include the distribution of New York adjusted gross income and tax liability by residence and the value of deductions, exemptions, and taxable income by income class.
Residents, Nonresidents, and Part-Year Residents	The resident classification represents tax returns filed by individuals living in New York during the entire year. The individual's New York State residence on December 31, 1997 is the basis for determining the county of residence for resident filers.
	Nonresident filers are generally individuals who live outside New York, but who receive income from activities within the State. These filers frequently reside in states bordering New York and commute to work in New York. Nonresident filers also include previous New Yorkers presently residing in other states such as Arizona and Florida. Finally, this category includes information from residents of foreign countries receiving taxable income from a source within New York.
	Individuals either moving into New York or moving out of the State during the year file part-year resident tax returns.
Taxable, Nontaxable, and All Tax Returns	All tax returns filed by residents, nonresidents and part-year residents are categorized as either taxable or nontaxable returns. Returns that have a New York State tax liability after having been processed by the Tax Department are defined as taxable returns. Nontaxable returns do not have a tax liability. Individuals may file nontaxable returns to fulfill legal filing requirements, receive a refund of income tax withholding, or to claim refundable credits. Credits that are refundable without a tax liability include the earned income, child and dependent care, real

	property and the farmers' school tax credits administered through the personal income tax law.
Comparison With Other OTPA Data	The statistics reported in this publication do not completely coincide with data presented in the <i>Analysis of 1997 Personal Income Tax Returns</i> (PIT) publication also prepared by the Office of Tax Policy Analysis (OTPA). This report tabulates information from all returns filed with the Tax Department for 1997. The data represent amounts accepted by the Department's tax return processing system and its tolerances. The information is collected prior to income tax exceptions manual review and may contain data entry errors. Analysts have attempted to adjust the most egregious mistakes.
	In comparison, OTPA's <i>Analysis of 1997 Personal Income Tax Returns</i> data are derived from a statistically valid sample of approximately 118,000 tax returns. After drawing the sample, OTPA subjects each tax return to extensive data verification, editing, and correction. The completed sample file is weighted to represent the 1997 filing universe.
	In summary, the PIT publication data pass through a comprehensive verification and correction process subjecting the sampled records to more restrictive data tolerances than the data appearing in this report. However, OTPA's PIT data are also subject to sampling error.

### Findings

All Filers Summary In 1998, the Department received 8.2 million timely filed New York State personal income tax returns for the1997 liability year. This value compares to the 8.07 million filed for the 1996 liability year (an increase of 1.6 percent). These filers reported total New York adjusted gross income of \$456.8 billion. Aggregate tax liability for 1997 was \$16.9 billion, an increase of 3.7 percent from \$16.3 billion in 1996.

Some major findings include:

- Table 1 shows that 91 percent of all returns and 86 percent of all liability were from full-year residents of the State.
- The second largest share of New York adjusted gross income and tax liability belonged to full-year nonresidents. Their reported income from federal sources, including non-New York income, reached \$108.7 billion. Income tax liability increased to \$2.2 billion from \$1.9 billion in 1996.
- Part-year resident filers reported the smallest share \$10 billion in income and \$281 million in tax liability.

## Table 1: Total Income and<br/>Tax Liability by Place of<br/>Residence(Dollar Data in Thousands)

	Full-Year	Full-Year	Part-Year	
Item	Residents	Nonresidents	Residents	Total
All Returns				
Number	7,485,602	549,382	158,842	8,193,826
Total Income*	\$338,046,455	\$108,724,107	\$9,993,805	\$456,764,367
Tax Liability**	\$14,477,885	\$2,172,478	\$280,854	\$16,931,217
Taxable Returns				
Number	5,301,005	480,016	132,446	5,913,467
Total Income*	\$322,347,492	\$96,539,099	\$9,615,257	\$428,501,848
Tax Liability**	\$14,783,913	\$2,172,498	\$282,485	\$17,238,896
Nontaxable Returns				
Number	2,184,597	69,366	26,396	2,280,359
Total Income*	\$15,698,962	\$12,185,008	\$378,548	\$28,262,518
Tax Liability**	(\$306,028)	(\$20)	(\$1,631)	(\$307,679)

\* Total income is New York Adjusted Gross Income on resident tax forms IT-100, 200, and 201; and Line 30, Federal amount including non-New York income, on full-year nonresident and part-year resident tax form IT-203. \*\* Includes refundable tax credits.

### **Full-Year Residents**

The full-year resident returns of 7.49 million reported New York adjusted gross income (NYAGI) of \$338 billion and a tax of \$14.5 billion. Table 2 shows 58 percent of all returns had NYAGI of less than \$30,000. This group accounted for 16 percent of all income and 4 percent of liability. Taxpayers in the highest income group, with income in excess of \$100,000, accounted for 7 percent of all returns, 42 percent of New York adjusted gross income, and paid 58 percent of tax liability.

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

			<b>-</b>	Dependent	Taxable	Tax Before	
Income Class	Number	NYAGI*	Deduction	Exemptions	Income	Credits	Tax Liability
Under \$ 5,000	1,070,174	\$2,463,188	\$2,342,581	\$38	\$120,569	\$4,826	(\$27,389)
\$ 5,000 - 9,999	891,311	6,631,680	5,897,216	7,537	726,928	29,088	(90,985)
10,000 - 19,999	1,353,089	19,899,580	12,840,373	607,685	6,451,522	262,044	33,895
20,000 - 29,999	1,040,633	25,818,970	10,548,690	694,738	14,575,541	646,128	571,640
30,000 - 39,999	783,421	27,192,225	8,446,962	549,435	18,195,828	882,894	865,666
40,000 - 49,999	564,729	25,280,895	6,633,640	454,235	18,193,020	929,947	915,018
50,000 - 59,999	432,353	23,678,213	5,510,631	398,088	17,769,493	940,460	925,776
60,000 - 74,999	446,578	29,890,223	6,188,263	457,351	23,244,609	1,284,377	1,262,899
75,000 - 99,999	400,742	34,397,323	6,216,575	437,959	27,742,789	1,612,068	1,580,885
100,000 and over	502,572	142,794,157	11,980,765	532,886	130,280,506	8,802,278	8,440,482
Total	7,485,602	\$338,046,455	\$76,605,698	\$4,139,952	\$257,300,804	\$15,394,110	\$14,477,885

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

The effective tax rate, defined as tax liability as a percentage of New York adjusted gross income, equaled 4.28 percent for all resident filers in 1997. In other words, resident filers paid an average State income tax of \$4.28 for every one hundred dollars reported in adjusted gross income. The rate declined from 4.94 percent in 1994, 4.87 percent in 1995, and 4.57 percent in 1996. Average effective tax rates ranged from less than zero for filers with under \$10,000 in income to 5.91 percent for filers with income in excess of \$100,000. Filers with no State income tax liability and eligible for the refundable earned income and/or real property tax circuit breaker tax credits have a negative income tax and a resulting negative effective tax rate. The table below illustrates the effect of the 1995 tax reduction program. Lower income filers benefitted primarily from the enhancement to the earned income and child and dependent care credits. Middle and upper income filers benefitted from the lower marginal tax rates and enhancements to the standard deduction.

Average Effective Tax Rates – All Resident Filers in 1994,	Income Class	1994 Effective Tax Rate (%)	1995 Effective Tax Rate (%)	1996 Effective Tax Rate (%)	1997 Effective Tax Rate (%)
1995, 1996 and 1997	Under \$ 5,000	(0.25)	(0.40)	(0.99)	(1.11)
	\$ 5,000 - 9,999	0.05	(0.20)	(1.20)	(1.37)
	10,000 - 19,999	1.44	1.22	0.43	0.17
	20,000 - 29,999	3.24	3.12	2.66	2.21
	30,000 - 39,999	4.20	4.09	3.71	3.18
	40,000 - 49,999	4.68	4.56	4.20	3.62
	50,000 - 59,999	5.00	4.88	4.53	3.91
	60,000 - 74,999	5.29	5.17	4.81	4.23
	75,000 - 99,999	5.60	5.48	5.11	4.60
	100,000 and over	6.77	6.56	6.18	5.91
	Total Filers*	4.94	4.87	4.57	4.28

\* The decline in the effective tax for all resident filers from 1994 through 1997 was partially offset by increasing incomes pushing filers into higher marginal tax brackets.

Tables 3, 4, and 5 detail resident information by county. New York City data are presented first, followed by an alphabetical listing of counties excluding the five counties that represent the City.

Table 3 depicts the distribution of returns, New York adjusted gross income, and tax by county and tax status. This edition continues to include the format change initiated in the report on 1994 taxes. This publication's format relies on the type of tax return filed as a primary basis for determining the filer's permanent place of residence. Thus individuals filing a resident tax return (IT-100, IT-200, or IT-201) having a non-New York State address are classified as New York State residents and placed in the "Residence Unknown" category for full-year residents. This outcome is possible because the Tax Department accepts resident income tax forms from part-year residents moving to another state during the tax year. Studies conducted prior to 1994 used each filer's address as the primary basis for classifying residence and placed filers with a non-New York State address on a resident return in the nonresident returns category. Readers are advised to consider this change when analyzing taxpayer migration trends.

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

Table 5 provides average income and tax liability by county. The data indicates a highly variable distribution of income exists within New York for resident filers.

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

		All Returns			Taxable Returns		Nontaxat	ole Returns
		Total	Tax		Total	Tax		Tota
County of Residence	Number	NYAGI*	Liability**	Number	NYAGI*	Liability**	Number	NYAGI
Bronx	393,431	\$10,175,915	\$277,702	243,245	\$8,918,120	\$311,584	150,186	\$1,257,79
Kings	817,683	24,535,212	801,083	517,380	22,097,765	861,203	300,303	2,437,44
Manhattan	681,480	61,466,012	3,309,566	501,575	60,040,455	3,338,764	179,905	1,425,55
Queens	809,298	24,990,337	845,547	543,074	22,906,223	888,092	266,224	2,084,115
Richmond	164,246	7,110,380	285,946	125,137	6,863,699	289,632	39,109	246,68
Total New York City	2,866,138	\$128,277,857	\$5,519,844	1,930,411	\$120,826,262	\$5,689,275	935,727	\$7,451,595
Albany	127,328	\$4,892,202	\$199,970	93,176	\$4,687,500	\$203,178	34,152	\$204,70 <sup>°</sup>
Allegany	17,105	458,198	13,344	10,939	413,990	14,257	6,166	44,208
Broome	84,503	2,745,646	101,191	57,646	2,574,026	104,055	26,857	171,620
Cattaraugus	32,215	887,669	26,981	21,063	806,944	28,618	11,152	80,725
Cayuga	31,859	948,777	30,755	22,010	877,278	32,300	9,849	71,499
Chautauqua	54,769	1,555,938	48,771	35,603	1,418,523	51,477	19,166	137,415
Chemung	36,463	1,173,848	41,913	24,802	1,095,391	43,367	11,661	78,457
Chenango	20,295	581,414	18,365	13,154	527,879	19,604	7,141	53,538
Clinton	29,961	919,038	30,864	20,528	852,964	32,187	9,433	66,074
Columbia	25,829	904,590	32,513	17,896	845,257	33,586	7,933	59,333
Cortland	18,905	553,623	17,793	12,993	511,150	18,799	5,912	42,473
Delaware	18,856	500,920	15,214	11,666	450,861	16,197	7,190	50,059
Dutchess	111,334	4,800,702	197,126	84,246	4,635,010	199,445	27,088	165,692
Erie	398,182	14,078,745	548,132	281,842	13,357,954	560,473	116,340	720,790
Essex	15,334	435,320	13,996	10,088	400,130	14,542	5,246	35,190
Franklin	17,123	476,926	14,853	10,781	431,523	15,950	6,342	45,403
Fulton	22,346	621,820	19,466	14,792	567,673	20,532	7,554	54,147
Genesee	26,245	797,744	26,612	18,747	747,292	27,634	7,498	50,452
Greene	18,225	544,311	18,504	12,267	505,348	19,162	5,958	38,963
Hamilton	2,521	62,627	1,874	1,603	56,843	1,951	918	5,784
Herkimer	26,209	697,760	20,584	17,249	632,075	22,035	8,960	65,685
Jefferson	36,220	1,029,709	32,980	23,691	941,045	34,816	12,529	88,664
Lewis	10,100	270,546	7,494	6,582	242,639	8,227	3,518	27,907
Livingston	25,368	822,878	28,684	18,376	776,657	29,648	6,992	46,22
Madison	27,200	925,839	33,308	19,164	867,428	34,644	8,036	58,41
Monroe	321,592	13,221,092	553,802	238,903	12,696,396	563,102	82,689	524,696
Montgomery	21,240	584,001	18,369	13,812	531,723	19,586	7,428	52,278
Nassau	620,508	39,626,620	1,924,847	474,930	38,701,119	1,935,469	145,578	925,50 <sup>2</sup>
Niagara	93,614	2,958,698	105,081	65,176	2,777,850	108,430	28,438	180,848
Oneida	95,194	2,904,728	101,343	64,060	2,702,920	105,221	31,134	201,808
Onondaga	190,951	7,276,392	290,715	139,037	6,944,870	296,749	51,914	331,522
Ontario	43,080	1,557,340	59,355	31,618	1,481,886	60,784	11,462	75,453
Orange	126,723	5,155,630	192,500	93,947	4,936,728	196,735	32,776	218,902
Orleans	16,643	496,643	15,998	11,556	459,597	16,788	5,087	37,047
Oswego	46,966	1,433,173	47,585	32,772	1,335,643	49,611	14,194	97,530
Otsego	23,692	719,100	24,347	15,526	661,737	25,547	8,166	57,363
Putnam	40,334	2,114,283	88,467	32,368	2,068,052	88,866	7,966	46,23

#### Table 3: Total Income and Tax Liability of Full-Year Residents by County (Con't)

(Dollar Data in Thousands)

		All Returns			Taxable Returns	Nontaxa	ble Returns	
County of Residence	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Tota NYAGI*
Rensselaer	64,507	\$2,159,762	\$78,012	46,754	\$2,044,580	\$80,006	17,753	\$115,182
Rockland	119,748	6,461,191	268,534	91,594	6,271,884	271,388	28,154	189,307
St. Lawrence	38,362	1,091,683	34,531	24,560	996,408	36,734	13,802	95,275
Saratoga	85,242	3,390,385	136,401	64,576	3,261,551	138,418	20,666	128,834
Schenectady	65,439	2,364,324	92,686	46,738	2,245,187	94,605	18,701	119,137
Schoharie	12,095	347,977	11,038	8,108	320,909	11,578	3,987	27,068
Schuyler	7,340	203,426	6,212	4,880	186,181	6,559	2,460	17,245
Seneca	13,598	421,239	14,596	9,143	390,626	15,273	4,455	30,613
Steuben	39,444	1,228,167	42,269	25,991	1,134,624	44,199	13,453	93,543
Suffolk	606,100	30,062,800	1,312,854	464,486	29,122,235	1,325,566	141,614	940,565
Sullivan	27,874	857,665	29,194	17,961	783,296	30,622	9,913	74,369
Tioga	20,934	677,226	22,456	14,448	624,993	23,297	6,486	52,233
Tompkins	33,359	1,280,572	51,539	24,660	1,223,484	52,478	8,699	57,088
Ulster	71,100	2,421,499	89,920	49,980	2,284,513	92,141	21,120	136,985
Warren	27,457	922,554	34,599	18,519	864,331	35,590	8,938	58,224
Washington	23,541	672,355	20,150	15,773	613,857	21,318	7,768	58,498
Wayne	39,862	1,373,209	49,385	29,323	1,298,170	50,813	10,539	75,039
Westchester	400,796	32,080,223	1,618,714	306,791	31,431,946	1,627,095	94,005	648,277
Wyoming	16,848	491,356	15,142	11,760	452,585	16,068	5,088	38,771
Yates	9,532	267,081	8,254	6,111	241,588	8,820	3,421	25,493
NYS Unclassified +	5,248	168,904	6,405	3,257	155,255	6,609	1,991	13,648
Residence Unclassified ++	16,006	1,090,511	51,455	10,572	1,051,126	51,889	5,434	39,385
Total Other Counties	4,619,464	\$209,768,598	\$8,958,042	3,370,594	\$201,521,231	\$9,094,638	1,248,870	\$8,247,367
0.17.1	7 405 000	<b>0000 040 455</b>	A44 477 005	5 004 005	A000 0.17 (00	<b>*</b> 4 4 <b>7</b> 00 0 4 0	0 404 507	<b>*</b> 4 5 000 000

Grand Total	7,485,602	\$338,046,455	\$14,477,885	5,301,005	\$322,347,492	\$14,783,913	2,184,597	\$15,698,962
* New York Adjusted Gross In	come on resident tax	: forms IT-100, 200, a	and 201.					

\*\* Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Bronx	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	50,176	\$123,418	\$120,831	\$0	\$2,587	\$104	(\$2,998)
	\$ 5,000 - 9,999	57,948	436,787	414,308	630	21,848	875	(13,393)
	10,000 - 19,999	91,046	1,339,557	895,271	67,325	376,960	15,241	(7,691)
	20,000 - 29,999	75,025	1,866,338	765,660	74,511	1,026,167	44,677	37,354
	30,000 - 39,999	49,342	1,699,093	521,417	45,896	1,131,781	54,760	53,377
	40,000 - 49,999	26,290	1,172,738	294,955	24,608	853,175	44,313	43,532
	50,000 - 59,999	16,515	900,663	197,508	16,144	687,011	37,279	36,671
	60,000 - 74,999	12,702	846,165	164,211	13,135	668,819	37,626	36,964
	75,000 - 99,999	8,594	732,061	124,037	9,364	598,659	34,992	34,285
	100,000 and over	5,793	1,059,095	114,270	5,996	938,829	62,374	59,601
	Total	393,431	\$10,175,915	\$3,612,469	\$257,609	\$6,305,836	\$332,241	\$277,702

					Dependent	Taxable	Tax Before	Tax
Kings	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	106,242	\$257,421	\$250,788	\$3	\$6,629	\$265	(\$5,056)
	\$ 5,000 - 9,999	120,580	907,425	851,884	875	54,666	2,188	(23,272)
	10,000 - 19,999	185,217	2,715,514	1,836,798	115,481	763,236	30,893	(10,164)
	20,000 - 29,999	142,098	3,523,697	1,461,035	128,000	1,934,663	84,658	72,346
	30,000 - 39,999	93,993	3,245,541	997,738	78,598	2,169,205	105,395	103,162
	40,000 - 49,999	55,548	2,482,835	623,891	47,216	1,811,728	94,339	92,778
	50,000 - 59,999	37,040	2,022,320	443,374	33,902	1,545,044	83,856	82,529
	60,000 - 74,999	30,704	2,047,293	400,158	30,403	1,616,732	90,895	89,310
	75,000 - 99,999	23,113	1,979,345	335,303	24,847	1,619,194	94,950	92,957
	100,000 and over	23,148	5,353,821	536,352	27,705	4,789,765	321,942	306,492
	Total	817,683	\$24,535,212	\$7,737,321	\$487,029	\$16,310,862	\$909,381	\$801,083

Manhatta (New Yor

					Dependent	Taxable	Tax Before	Tax
tan	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
ork)	Under \$ 5,000	73,458	\$168,329	\$163,850	\$8	\$4,471	\$179	(\$2,421)
	\$ 5,000 - 9,999	75,790	569,818	526,982	633	42,203	1,689	(10,912)
	10,000 - 19,999	116,056	1,700,777	1,082,881	54,068	563,827	22,918	1,972
	20,000 - 29,999	90,807	2,262,848	864,475	50,929	1,347,443	60,865	54,688
	30,000 - 39,999	74,622	2,587,379	715,735	32,759	1,838,884	93,770	92,298
	40,000 - 49,999	50,798	2,270,442	504,305	17,212	1,748,925	96,294	94,859
	50,000 - 59,999	36,148	1,977,689	379,813	11,505	1,586,370	91,105	89,617
	60,000 - 74,999	35,916	2,404,177	414,388	10,764	1,979,026	117,407	115,022
	75,000 - 99,999	35,584	3,069,385	459,461	10,506	2,599,417	159,227	155,239
	100,000 and over	92,301	44,455,170	2,696,235	41,094	41,717,840	2,846,721	2,719,205
	Total	681,480	\$61,466,012	\$7,808,127	\$229,479	\$53,428,406	\$3,490,174	\$3,309,566

(Dollar Data in Thousands)

Tax	Tax Before	Taxable	Dependent					
Liability*	Credits	Income	Exemptions	Deductions	NYAGI*	Number	Income Class	Queens
(\$2,92	\$313	\$7,811	\$1	\$238,286	\$246,098	102,745	Under \$ 5,000	
(14,70	2,433	60,784	675	752,551	814,011	108,663	\$ 5,000 - 9,999	
(2,90	28,977	715,243	87,538	1,701,094	2,503,874	170,755	10,000 - 19,999	
68,12	77,574	1,764,007	97,724	1,354,393	3,216,125	129,516	20,000 - 29,999	
105,46	107,100	2,208,828	71,039	1,037,958	3,317,825	95,838	30,000 - 39,999	
102,85	104,133	2,011,799	47,975	712,394	2,772,168	62,013	40,000 - 49,999	
95,31	96,465	1,793,281	37,209	533,446	2,363,937	43,251	50,000 - 59,999	
113,79	115,323	2,066,485	38,092	525,750	2,630,327	39,399	60,000 - 74,999	
125,34	127,377	2,185,173	33,313	461,413	2,679,900	31,311	75,000 - 99,999	
255,19	262,132	3,947,479	26,844	471,751	4,446,073	25,807	100,000 and over	
\$845,54	\$921,826	\$16,760,891	\$440,410	\$7,789,037	\$24,990,337	809,298	Total	

					Dependent	Taxable	Tax Before	Tax
Richmond	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	22,454	\$49,278	\$46,527	\$0	\$2,751	\$110	(\$271)
	\$ 5,000 - 9,999	15,884	117,183	100,825	70	16,288	652	(761)
	10,000 - 19,999	22,329	327,418	210,903	8,463	108,052	4,396	1,315
	20,000 - 29,999	20,014	500,062	203,262	12,350	284,449	12,677	11,264
	30,000 - 39,999	17,957	625,349	192,557	11,700	421,092	20,631	19,977
	40,000 - 49,999	14,658	657,724	174,414	11,894	471,416	24,241	23,487
	50,000 - 59,999	12,783	700,355	167,938	13,126	519,291	27,459	26,612
	60,000 - 74,999	13,475	903,859	193,122	15,505	695,233	38,178	36,892
	75,000 - 99,999	12,893	1,107,366	202,724	15,872	888,770	51,238	49,281
	100,000 and over	11,799	2,121,786	223,300	14,519	1,883,967	125,154	118,150
	Total	164,246	\$7,110,380	\$1,715,573	\$103,499	\$5,291,308	\$304,735	\$285,946

Tax Before Tax Dependent Taxable Total Income Class Number NYAGI\* Deductions Exemptions Credits Liability\*\* Income **New York City** Under \$ 5,000 355,075 \$844,544 \$820,282 \$12 \$24,250 \$971 (\$13,668) \$ 5,000 -9,999 378,865 2,845,223 2,646,551 2,883 195,789 7,837 (63,042) 10,000 -19,999 585,403 8,587,140 5,726,948 332,875 2,527,318 102,424 (17,476) 457,460 11,369,069 6,356,729 243,778 20,000 -29,999 4,648,826 363,514 280,451 30,000 -39,999 331,752 11,475,187 3,465,405 239,993 7,769,790 381,656 374,276 40,000 -49,999 357,511 209,307 9,355,907 2,309,959 148,905 6,897,043 363,319 50,000 -59,999 145,737 7,964,963 1,722,080 111,886 6,130,997 336,164 330,739 60,000 -74,999 107,898 391,982 132,196 8,831,821 1,697,628 7,026,294 399,430 75,000 -99,999 457,103 111,495 9,568,056 1,582,940 93,902 7,891,214 467,784 100,000 and over 158,848 57,435,946 4,041,908 116,158 53,277,880 3,618,322 3,458,641 2,866,138 \$128,277,857 \$28,662,527 \$1,518,026 \$98,097,303 \$5,958,357 \$5,519,844 Total

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

\*\* Includes refundable tax credits.

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Albany	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	20,410	\$46,771	\$44,207	\$1	\$2,563	\$103	(\$341)
	\$ 5,000 - 9,999	14,528	107,091	92,157	100	14,834	594	(657)
	10,000 - 19,999	21,751	321,517	194,422	6,820	120,276	4,893	2,190
	20,000 - 29,999	17,818	441,538	167,572	7,858	266,108	11,994	11,064
	30,000 - 39,999	12,593	436,964	128,229	6,563	302,173	14,863	14,751
	40,000 - 49,999	9,476	423,998	105,913	6,587	311,498	15,976	15,879
	50,000 - 59,999	7,605	416,912	92,948	6,816	317,148	16,679	16,579
	60,000 - 74,999	8,392	561,813	110,558	8,682	442,573	24,263	24,086
	75,000 - 99,999	7,447	638,876	107,643	8,496	522,737	30,214	30,015
	100,000 and over	7,308	1,496,721	142,557	9,005	1,345,159	89,994	86,404
	Total	127,328	\$4,892,202	\$1,186,207	\$60,927	\$3,645,068	\$209,572	\$199,970

					Dependent	Taxable	Tax Before	Tax
Allegany	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	3,069	\$6,914	\$6,600	\$0	\$314	\$13	(\$101)
	\$ 5,000 - 9,999	2,218	16,528	15,039	31	1,457	58	(262)
	10,000 - 19,999	3,390	49,350	33,100	1,578	14,672	596	(40)
	20,000 - 29,999	2,523	62,388	27,083	2,224	33,081	1,436	1,201
	30,000 - 39,999	1,927	67,175	22,396	1,982	42,797	1,942	1,883
	40,000 - 49,999	1,486	66,285	18,306	1,619	46,360	2,219	2,164
	50,000 - 59,999	952	52,115	12,284	1,201	38,630	1,936	1,894
	60,000 - 74,999	803	53,210	10,570	1,034	41,606	2,235	2,184
	75,000 - 99,999	475	40,260	6,547	596	33,118	1,900	1,882
	100,000 and over	262	43,973	4,381	290	39,302	2,601	2,539
	Total	17,105	\$458,198	\$156,305	\$10,556	\$291,337	\$14,936	\$13,344

Broome

Tax	Tax Before	Taxable	Dependent				
Liability**	Credits	Income	Exemptions	Deductions	NYAGI*	Number	Income Class
(\$339)	\$66	\$1,658	\$0	\$32,082	\$33,740	14,811	Under \$ 5,000
(653)	374	9,360	107	71,374	80,841	10,953	\$ 5,000 - 9,999
1,069	3,423	84,324	5,749	153,547	243,620	16,549	10,000 - 19,999
6,210	6,911	156,505	6,547	112,965	276,017	11,186	20,000 - 29,999
8,668	8,820	187,500	6,140	90,054	283,694	8,159	30,000 - 39,999
9,638	9,755	198,049	5,694	73,684	277,427	6,192	40,000 - 49,999
9,952	10,051	195,958	5,078	59,614	260,650	4,760	50,000 - 59,999
13,107	13,228	243,637	5,533	61,031	310,201	4,640	60,000 - 74,999
15,225	15,399	266,898	4,594	53,297	324,788	3,797	75,000 - 99,999
38,313	39,451	591,581	4,062	59,025	654,668	3,456	100,000 and over
\$101,191	\$107,478	\$1,935,469	\$43,504	\$766,673	\$2,745,646	84,503	Total
							,

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Cattaraugus	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	5,704	\$12,952	\$12,260	\$0	\$693	\$28	(\$247)
	\$ 5,000 - 9,999	4,259	31,511	28,078	44	3,389	136	(396)
	10,000 - 19,999	6,476	95,167	61,852	2,777	30,537	1,239	59
	20,000 - 29,999	4,671	115,599	48,797	3,520	63,282	2,769	2,334
	30,000 - 39,999	3,450	119,711	38,918	3,361	77,432	3,575	3,429
	40,000 - 49,999	2,661	119,028	32,290	2,932	83,806	4,027	3,885
	50,000 - 59,999	1,914	104,596	24,417	2,229	77,950	3,933	3,819
	60,000 - 74,999	1,626	107,910	21,155	2,023	84,732	4,562	4,414
	75,000 - 99,999	876	74,287	11,870	1,059	61,359	3,534	3,446
	100,000 and over	578	106,908	9,879	742	96,287	6,413	6,239
	Total	32,215	\$887,669	\$289,516	\$18,687	\$579,466	\$30,215	\$26,981

					Dependent	Taxable	Tax Before	Tax
Cayuga	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	5,161	\$12,168	\$11,487	\$0	\$682	\$27	(\$213
	\$ 5,000 - 9,999	4,027	29,708	25,939	47	3,721	149	(320
	10,000 - 19,999	6,094	89,991	57,248	2,579	30,164	1,224	194
	20,000 - 29,999	4,647	114,782	47,059	3,200	64,523	2,841	2,461
	30,000 - 39,999	3,352	116,688	37,103	2,980	76,604	3,583	3,480
	40,000 - 49,999	2,711	121,322	33,088	2,989	85,245	4,108	4,020
	50,000 - 59,999	2,048	112,001	26,212	2,409	83,380	4,203	4,140
	60,000 - 74,999	1,953	130,397	26,042	2,512	101,843	5,480	5,401
	75,000 - 99,999	1,210	102,779	17,016	1,589	84,174	4,829	4,761
	100,000 and over	656	118,941	11,284	841	106,817	7,094	6,831
	Total	31,859	\$948,777	\$292,477	\$19,147	\$637,153	\$33,538	\$30,755

					Dependent	Taxable	Tax Before	Tax
Chautauqua	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	9,696	\$22,700	\$21,561	\$1	\$1,137	\$46	(\$358
	\$ 5,000 - 9,999	7,779	57,427	51,203	72	6,152	246	(727
	10,000 - 19,999	10,680	156,231	102,379	4,363	49,489	2,007	142
	20,000 - 29,999	7,645	189,581	79,038	5,565	104,977	4,608	3,930
	30,000 - 39,999	5,736	200,035	65,409	5,292	129,334	5,947	5,646
	40,000 - 49,999	4,433	198,420	54,017	4,775	139,628	6,719	6,372
	50,000 - 59,999	3,203	175,271	40,929	3,497	130,845	6,606	6,325
	60,000 - 74,999	2,725	181,582	35,855	3,186	142,541	7,678	7,348
	75,000 - 99,999	1,649	140,398	22,894	1,990	115,514	6,635	6,446
	100,000 and over	1,223	234,293	21,309	1,450	211,534	14,103	13,648
	Total	54,769	\$1,555,938	\$494,593	\$30,191	\$1,031,154	\$54,593	\$48,771

(Dollar Data in Thousands)

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	6,170	\$14,099	\$13,414	\$0	\$685	\$27	(\$171)
\$ 5,000 - 9,999	4,645	34,422	30,365	76	3,980	159	(395)
10,000 - 19,999	6,934	101,437	64,783	2,747	33,907	1,375	262
20,000 - 29,999	5,089	125,859	51,198	3,225	71,436	3,157	2,793
30,000 - 39,999	3,763	131,100	41,610	3,057	86,432	4,051	3,947
40,000 - 49,999	2,921	130,374	34,869	2,868	92,637	4,511	4,412
50,000 - 59,999	2,155	118,059	27,527	2,404	88,128	4,455	4,362
60,000 - 74,999	2,055	137,156	26,873	2,537	107,746	5,815	5,670
75,000 - 99,999	1,457	124,040	20,145	1,853	102,043	5,860	5,739
100,000 and over	1,274	257,303	22,780	1,460	233,063	15,614	15,294
Total	36,463	\$1,173,848	\$333,564	\$20,227	\$820,057	\$45,026	\$41,913
	Under         \$ 5,000           \$ 5,000         -         9,999           10,000         -         19,999           20,000         -         29,999           30,000         -         39,999           40,000         -         49,999           50,000         -         59,999           60,000         -         59,999           75,000         -         99,999           100,000         and over	Under         \$ 5,000         6,170           \$ 5,000         9,999         4,645           10,000         19,999         6,934           20,000         29,999         5,089           30,000         39,999         3,763           40,000         49,999         2,921           50,000         59,999         2,155           60,000         74,999         2,055           75,000         99,999         1,457           100,000         and over         1,274	Under         \$ 5,000         6,170         \$14,099           \$ 5,000 -         9,999         4,645         34,422           10,000 -         19,999         6,934         101,437           20,000 -         29,999         5,089         125,859           30,000 -         39,999         3,763         131,100           40,000 -         49,999         2,921         130,374           50,000 -         59,999         2,155         118,059           60,000 -         74,999         2,055         137,156           75,000 -         99,999         1,457         124,040           100,000 and over         1,274         257,303         130,303	Under         \$ 5,000         6,170         \$14,099         \$13,414           \$ 5,000 -         9,999         4,645         34,422         30,365           10,000 -         19,999         6,934         101,437         64,783           20,000 -         29,999         5,089         125,859         51,198           30,000 -         39,999         3,763         131,100         41,610           40,000 -         49,999         2,921         130,374         34,869           50,000 -         59,999         2,155         118,059         27,527           60,000 -         74,999         2,055         137,156         26,873           75,000 -         99,999         1,457         124,040         20,145           100,000         and over         1,274         257,303         22,780	Income ClassNumberNYAGI*DeductionsExemptionsUnder \$ 5,0006,170\$14,099\$13,414\$0\$ 5,000 - 9,9994,64534,42230,3657610,000 - 19,9996,934101,43764,7832,74720,000 - 29,9995,089125,85951,1983,22530,000 - 39,9993,763131,10041,6103,05740,000 - 49,9992,921130,37434,8692,86850,000 - 59,9992,155118,05927,5272,40460,000 - 74,9992,055137,15626,8732,53775,000 - 99,9991,457124,04020,1451,853100,000 and over1,274257,30322,7801,460	Income ClassNumberNYAGI*DeductionsExemptionsIncomeUnder\$ 5,0006,170\$14,099\$13,414\$0\$685\$ 5,000 - 9,9994,64534,42230,365763,98010,000 - 19,9996,934101,43764,7832,74733,90720,000 - 29,9995,089125,85951,1983,22571,43630,000 - 39,9993,763131,10041,6103,05786,43240,000 - 49,9992,921130,37434,8692,86892,63750,000 - 59,9992,155118,05927,5272,40488,12860,000 - 74,9992,055137,15626,8732,537107,74675,000 - 99,9991,457124,04020,1451,853102,043100,000and over1,274257,30322,7801,460233,063	Income ClassNumberNYAGI*DeductionsExemptionsIncomeCreditsUnder \$ 5,0006,170\$14,099\$13,414\$0\$685\$27\$ 5,000 - 9,9994,64534,42230,365763,98015910,000 - 19,9996,934101,43764,7832,74733,9071,37520,000 - 29,9995,089125,85951,1983,22571,4363,15730,000 - 39,9993,763131,10041,6103,05786,4324,05140,000 - 49,9992,921130,37434,8692,86892,6374,51150,000 - 59,9992,155118,05927,5272,40488,1284,45560,000 - 74,9992,055137,15626,8732,537107,7465,81575,000 - 99,9991,457124,04020,1451,853102,0435,860100,000 and over1,274257,30322,7801,460233,06315,614

					Dependent	Taxable	Tax Before	Tax
Chenango	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	3,422	\$7,774	\$7,391	\$1	\$382	\$15	(\$159)
	\$ 5,000 - 9,999	2,639	19,539	17,841	23	1,675	67	(305)
	10,000 - 19,999	4,377	64,323	42,456	2,123	19,743	801	(52)
	20,000 - 29,999	2,979	73,732	31,773	2,465	39,495	1,715	1,433
	30,000 - 39,999	2,178	75,486	24,595	2,013	48,878	2,249	2,150
	40,000 - 49,999	1,558	69,564	19,254	1,731	48,580	2,328	2,285
	50,000 - 59,999	1,055	57,627	13,430	1,196	43,001	2,172	2,137
	60,000 - 74,999	976	65,004	12,659	1,197	51,147	2,762	2,729
	75,000 - 99,999	638	54,138	8,705	771	44,661	2,565	2,526
	100,000 and over	473	94,228	8,238	517	85,473	5,703	5,621
	Total	20,295	\$581,414	\$186,342	\$12,037	\$383,035	\$20,378	\$18,365

Clinton

Tax	Tax Before	Taxable	Dependent				
Liability**	Credits	Income	Exemptions	Deductions	NYAGI*	Number	Income Class
(\$136)	\$22	\$561	\$0	\$10,212	\$10,773	4,793	Under \$ 5,000
(308)	141	3,527	36	25,364	28,927	3,891	\$ 5,000 - 9,999
173	1,180	29,095	2,401	56,510	88,006	6,019	10,000 - 19,999
1,910	2,224	50,942	2,694	39,641	93,277	3,774	20,000 - 29,999
3,303	3,381	72,352	2,571	35,438	110,361	3,155	30,000 - 39,999
4,060	4,141	85,244	2,747	32,396	120,387	2,697	40,000 - 49,999
3,725	3,789	74,875	2,080	23,294	100,249	1,832	50,000 - 59,999
4,813	4,915	91,282	2,185	23,093	116,560	1,748	60,000 - 74,999
4,777	4,879	85,014	1,670	16,930	103,614	1,221	75,000 - 99,999
8,548	8,788	132,389	970	13,525	146,885	831	100,000 and over
\$30,864	\$33,461	\$625,281	\$17,353	\$276,404	\$919,038	29,961	Total

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Columbia	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	4,055	\$9,163	\$8,713	\$0	\$450	\$18	(\$166)
	\$ 5,000 - 9,999	3,102	23,038	20,153	36	2,848	114	(217)
	10,000 - 19,999	5,080	74,976	47,793	1,948	25,234	1,025	230
	20,000 - 29,999	3,672	90,442	37,784	2,266	50,392	2,219	1,873
	30,000 - 39,999	2,539	88,413	28,582	2,029	57,802	2,709	2,554
	40,000 - 49,999	2,005	89,782	24,039	1,788	63,955	3,144	2,954
	50,000 - 59,999	1,637	89,417	21,212	1,637	66,568	3,403	3,236
	60,000 - 74,999	1,506	100,379	20,562	1,574	78,243	4,246	4,002
	75,000 - 99,999	1,135	96,775	16,613	1,254	78,908	4,551	4,308
	100,000 and over	1,098	242,206	24,482	1,023	216,701	14,527	13,739
	Total	25,829	\$904,590	\$249,933	\$13,555	\$641,102	\$35,957	\$32,513

					Dependent	Taxable	Tax Before	Tax
Cortland	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	2,996	\$7,005	\$6,612	\$0	\$393	\$16	(\$144
	\$ 5,000 - 9,999	2,339	17,285	15,306	60	1,919	77	(227)
	10,000 - 19,999	3,917	57,742	37,273	1,648	18,821	763	69
	20,000 - 29,999	2,818	69,554	28,710	1,923	38,921	1,711	1,464
	30,000 - 39,999	2,049	71,066	22,888	1,676	46,502	2,163	2,109
	40,000 - 49,999	1,517	67,784	18,292	1,602	47,890	2,314	2,274
	50,000 - 59,999	1,098	59,907	13,959	1,274	44,674	2,256	2,231
	60,000 - 74,999	987	65,610	13,196	1,202	51,211	2,749	2,717
	75,000 - 99,999	722	61,593	10,060	881	50,652	2,916	2,882
	100,000 and over	462	76,077	7,951	547	67,578	4,478	4,418
	Total	18,905	\$553,623	\$174,247	\$10,814	\$368,562	\$19,442	\$17,793

Tax Before Tax Dependent Taxable Delaware Income Class Number NYAGI\* Deductions Exemptions Credits Liability\*\* Income Under \$ 5,000 3,640 \$7,999 \$7,686 \$0 \$313 \$13 (\$123) \$ 5,000 -9,999 2,609 19,460 17,814 32 1,614 65 (247) 10,000 -19,999 3,977 58,213 39,065 1,663 17,486 709 36 20,000 -29,999 2,711 66,771 29,031 2,026 35,714 1,552 1,297 30,000 -39,999 1,968 68,184 22,516 1,676 43,992 2,024 1,962 40,000 -49,999 1,316 58,803 1,916 16,312 1,307 41,184 1,979 50,000 -59,999 933 51,163 11,738 961 38,464 1,963 1,918 60,000 -74,999 796 53,085 10,509 885 41,691 2,258 2,222 75,000 -2,129 99,999 530 45,201 7,287 628 37,285 2,156 100,000 and over 376 72,042 7,018 413 64,611 4,312 4,106 18,856 \$500,920 \$168,975 \$9,590 \$322,355 \$17,029 \$15,214 Total

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

\*\* Includes refundable tax credits.

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Dutchess	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	16,729	\$37,247	\$34,915	\$1	\$2,331	\$93	(\$189)
	\$ 5,000 - 9,999	11,355	83,518	70,303	103	13,112	525	(329)
	10,000 - 19,999	16,622	246,059	152,164	5,353	88,543	3,605	1,595
	20,000 - 29,999	13,172	327,144	131,857	7,066	188,221	8,391	7,567
	30,000 - 39,999	10,660	371,376	116,052	7,147	248,177	11,977	11,684
	40,000 - 49,999	8,768	393,461	105,668	7,733	280,061	14,090	13,761
	50,000 - 59,999	7,545	413,879	98,788	7,819	307,272	15,972	15,525
	60,000 - 74,999	9,065	608,485	127,553	10,707	470,225	25,660	24,867
	75,000 - 99,999	8,904	765,926	136,727	11,169	618,030	35,636	34,482
	100,000 and over	8,514	1,553,606	160,350	10,275	1,382,981	91,942	88,162
	Total	111,334	\$4,800,702	\$1,134,377	\$67,372	\$3,598,953	\$207,890	\$197,126

Erie

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	66,707	\$152,071	\$143,951	\$3	\$8,116	\$325	(\$1,610)
\$ 5,000 - 9,999	50,606	373,714	320,364	363	52,987	2,120	(2,653)
10,000 - 19,999	72,428	1,063,958	653,851	23,443	386,664	15,718	6,067
20,000 - 29,999	50,766	1,254,270	492,537	26,032	735,701	32,837	30,030
30,000 - 39,999	37,105	1,290,808	397,832	25,899	867,077	41,528	41,231
40,000 - 49,999	30,871	1,384,609	363,457	28,378	992,774	49,378	49,145
50,000 - 59,999	25,148	1,378,852	315,714	26,733	1,036,405	53,379	53,150
60,000 - 74,999	26,527	1,772,986	352,180	30,891	1,389,915	75,584	75,230
75,000 - 99,999	20,469	1,747,198	296,539	25,415	1,425,245	82,031	81,681
100,000 and over	17,555	3,660,279	338,455	21,672	3,300,152	220,856	215,860
Total	398,182	\$14,078,745	\$3,674,880	\$208,831	\$10,195,034	\$573,757	\$548,132

Essex

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	2,783	\$5,936	\$5,631	\$0	\$305	\$12	(\$41)
\$ 5,000 - 9,999	1,939	14,379	12,963	19	1,396	56	(127)
10,000 - 19,999	3,241	47,853	30,891	1,207	15,754	639	147
20,000 - 29,999	2,133	52,718	22,539	1,544	28,635	1,253	1,061
30,000 - 39,999	1,563	54,307	17,924	1,356	35,028	1,615	1,536
40,000 - 49,999	1,249	55,882	15,263	1,271	39,347	1,898	1,836
50,000 - 59,999	883	48,235	11,380	953	35,902	1,820	1,762
60,000 - 74,999	727	48,541	9,788	842	37,911	2,044	1,990
75,000 - 99,999	485	40,869	6,779	552	33,538	1,928	1,881
100,000 and over	331	66,600	6,115	293	60,192	4,031	3,951
Total	15,334	\$435,320	\$139,273	\$8,038	\$288,009	\$15,297	\$13,996

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Franklin	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	3,099	\$6,819	\$6,516	\$0	\$303	\$12	(\$160)
	\$ 5,000 - 9,999	2,326	17,246	15,600	20	1,626	65	(272)
	10,000 - 19,999	3,644	53,257	35,727	1,703	15,828	641	(116)
	20,000 - 29,999	2,329	57,517	24,829	1,890	30,798	1,337	1,116
	30,000 - 39,999	1,726	60,222	19,487	1,650	39,085	1,808	1,767
	40,000 - 49,999	1,416	63,102	17,026	1,535	44,541	2,157	2,137
	50,000 - 59,999	984	53,705	12,379	1,198	40,127	2,035	2,019
	60,000 - 74,999	820	54,652	10,678	1,042	42,932	2,311	2,284
	75,000 - 99,999	514	43,725	6,870	704	36,151	2,077	2,063
	100,000 and over	265	66,681	4,742	319	61,620	4,131	4,014
	Total	17,123	\$476,926	\$153,854	\$10,061	\$313,011	\$16,574	\$14,853

					Dependent	Taxable	Tax Before	Tax
Fulton	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	3,662	\$8,320	\$7,940	\$0	\$380	\$15	(\$115)
	\$ 5,000 - 9,999	2,832	21,093	19,097	20	1,976	79	(276)
	10,000 - 19,999	5,143	76,412	49,105	2,302	25,005	1,015	138
	20,000 - 29,999	3,447	84,665	35,555	2,416	46,693	2,040	1,792
	30,000 - 39,999	2,169	75,572	24,576	1,882	49,115	2,270	2,242
	40,000 - 49,999	1,687	75,220	20,564	1,778	52,878	2,546	2,534
	50,000 - 59,999	1,185	64,958	15,039	1,237	48,682	2,474	2,455
	60,000 - 74,999	1,084	72,279	14,221	1,158	56,900	3,082	3,050
	75,000 - 99,999	669	56,731	9,237	746	46,748	2,689	2,672
	100,000 and over	468	86,571	8,348	543	77,680	5,157	4,973
	Total	22,346	\$621,820	\$203,682	\$12,082	\$406,057	\$21,368	\$19,466

Genesee

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	4,322	\$10,054	\$9,403	\$0	\$650	\$26	(\$137)
\$ 5,000 - 9,999	3,074	22,694	19,417	50	3,227	129	(164)
10,000 - 19,999	4,885	71,895	44,952	1,705	25,238	1,025	297
20,000 - 29,999	3,565	88,453	35,986	2,267	50,200	2,223	1,959
30,000 - 39,999	2,901	101,352	32,897	2,601	65,854	3,048	3,003
40,000 - 49,999	2,316	103,736	28,294	2,634	72,808	3,504	3,449
50,000 - 59,999	1,778	97,414	22,823	2,103	72,488	3,657	3,618
60,000 - 74,999	1,731	115,440	22,882	2,215	90,344	4,859	4,778
75,000 - 99,999	1,052	89,120	14,553	1,293	73,273	4,200	4,176
100,000 and over	621	97,586	10,233	792	86,561	5,698	5,633
Total	26,245	\$797,744	\$241,439	\$15,660	\$540,644	\$28,370	\$26,612

(Dollar Data in Thousands)

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	3,136	\$6,936	\$6,609	\$0	\$327	\$13	(\$67)
\$ 5,000 - 9,999	2,350	17,547	15,675	11	1,862	74	(171)
10,000 - 19,999	3,627	53,428	34,646	1,296	17,486	711	194
20,000 - 29,999	2,495	61,531	25,704	1,588	34,240	1,508	1,351
30,000 - 39,999	1,853	64,404	20,722	1,521	42,162	1,976	1,951
40,000 - 49,999	1,431	64,162	17,167	1,395	45,600	2,238	2,217
50,000 - 59,999	1,055	57,918	13,355	1,147	43,416	2,222	2,199
60,000 - 74,999	1,050	69,935	14,097	1,145	54,693	2,958	2,933
75,000 - 99,999	742	63,175	10,525	772	51,878	2,995	2,963
100,000 and over	486	85,275	9,194	454	75,627	5,016	4,935
Total	18,225	\$544,311	\$167,693	\$9,329	\$367,289	\$19,711	\$18,504
	Under         \$ 5,000           \$ 5,000         -         9,999           10,000         -         19,999           20,000         -         29,999           30,000         -         39,999           40,000         -         49,999           50,000         -         59,999           60,000         -         74,999           75,000         -         99,999           100,000         and over	Under         \$ 5,000         3,136           \$ 5,000         -         9,999         2,350           10,000         -         19,999         3,627           20,000         -         29,999         2,495           30,000         -         39,999         1,853           40,000         -         49,999         1,431           50,000         -         59,999         1,055           60,000         -         74,999         1,050           75,000         -         99,999         742           100,000         and over         486	Under         \$ 5,000         3,136         \$6,936           \$ 5,000         9,999         2,350         17,547           10,000         19,999         3,627         53,428           20,000         29,999         2,495         61,531           30,000         39,999         1,853         64,404           40,000         49,999         1,431         64,162           50,000         59,999         1,055         57,918           60,000         74,999         1,050         69,935           75,000         99,999         742         63,175           100,000         and over         486         85,275	Under         \$ 5,000         3,136         \$6,936         \$6,609           \$ 5,000         9,999         2,350         17,547         15,675           10,000         19,999         3,627         53,428         34,646           20,000         29,999         2,495         61,531         25,704           30,000         39,999         1,853         64,404         20,722           40,000         49,999         1,431         64,162         17,167           50,000         59,999         1,055         57,918         13,355           60,000         74,999         1,050         69,935         14,097           75,000         99,999         742         63,175         10,525           100,000         and over         486         85,275         9,194	Income Class         Number         NYAGI*         Deductions         Exemptions           Under         \$ 5,000         3,136         \$6,936         \$6,609         \$0           \$ 5,000         9,999         2,350         17,547         15,675         11           10,000         19,999         3,627         53,428         34,646         1,296           20,000         29,999         2,495         61,531         25,704         1,588           30,000         39,999         1,853         64,404         20,722         1,521           40,000         49,999         1,431         64,162         17,167         1,395           50,000         59,999         1,055         57,918         13,355         1,147           60,000         74,999         1,050         69,935         14,097         1,145           75,000         99,999         742         63,175         10,525         772           100,000         and over         486         85,275         9,194         454	Income Class         Number         NYAGI*         Deductions         Exemptions         Income           Under         \$ 5,000         3,136         \$6,936         \$6,609         \$0         \$327           \$ 5,000         9,999         2,350         17,547         15,675         11         1,862           10,000         19,999         3,627         53,428         34,646         1,296         17,486           20,000         29,999         2,495         61,531         25,704         1,588         34,240           30,000         39,999         1,853         64,404         20,722         1,521         42,162           40,000         49,999         1,431         64,162         17,167         1,395         45,600           50,000         59,999         1,055         57,918         13,355         1,147         43,416           60,000         74,999         1,050         69,935         14,097         1,145         54,693           75,000         99,999         742         63,175         10,525         772         51,878           100,000         and over         486         85,275         9,194         454         75,627	Income Class         Number         NYAGI*         Deductions         Exemptions         Income         Credits           Under         \$ 5,000         3,136         \$6,936         \$6,609         \$0         \$327         \$13           \$ 5,000 - 9,999         2,350         17,547         15,675         11         1,862         74           10,000 - 19,999         3,627         53,428         34,646         1,296         17,486         711           20,000 - 29,999         2,495         61,531         25,704         1,588         34,240         1,508           30,000 - 39,999         1,853         64,404         20,722         1,521         42,162         1,976           40,000 - 49,999         1,431         64,162         17,167         1,395         45,600         2,238           50,000 - 59,999         1,055         57,918         13,355         1,147         43,416         2,222           60,000 - 74,999         1,050         69,935         14,097         1,145         54,693         2,958           75,000 - 99,999         742         63,175         10,525         772         51,878         2,995           100,000         and over         486         85,275

					Dependent	Taxable	Tax Before	Tax
Hamilton	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	501	\$1,089	\$1,042	\$0	\$47	\$2	(\$5)
	\$ 5,000 - 9,999	360	2,679	2,437	1	241	10	(23)
	10,000 - 19,999	521	7,613	5,007	170	2,437	99	36
	20,000 - 29,999	408	10,073	4,373	258	5,442	237	210
	30,000 - 39,999	252	8,755	3,046	176	5,533	249	246
	40,000 - 49,999	165	7,399	2,126	154	5,119	242	240
	50,000 - 59,999	114	6,194	1,441	94	4,659	238	238
	60,000 - 74,999	99	6,636	1,353	97	5,185	283	279
	75,000 - 99,999	58	4,865	865	51	3,949	227	222
	100,000 and over	43	7,323	745	27	6,550	434	431
	Total	2,521	\$62,627	\$22,436	\$1,028	\$39,163	\$2,021	\$1,874

Herkimer

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	4,505	\$10,257	\$9,741	\$0	\$517	\$21	(\$134)
\$ 5,000 - 9,999	3,402	25,349	22,482	56	2,811	112	(335)
10,000 - 19,999	5,831	85,748	55,480	2,490	27,777	1,127	56
20,000 - 29,999	3,696	91,024	38,722	2,776	49,526	2,156	1,827
30,000 - 39,999	2,906	101,445	33,437	2,701	65,307	2,996	2,926
40,000 - 49,999	2,110	94,285	26,126	2,388	65,772	3,135	3,079
50,000 - 59,999	1,477	80,473	18,695	1,730	60,049	3,029	3,005
60,000 - 74,999	1,197	79,851	15,815	1,409	62,627	3,379	3,336
75,000 - 99,999	714	60,386	9,749	929	49,708	2,853	2,819
100,000 and over	371	68,942	6,416	417	62,109	4,132	4,005
Total	26,209	\$697,760	\$236,661	\$14,896	\$446,203	\$22,939	\$20,584

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Jefferson	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	6,351	\$14,377	\$13,648	\$0	\$729	\$29	(\$193)
	\$ 5,000 - 9,999	4,831	35,948	32,113	93	3,742	150	(468)
	10,000 - 19,999	7,563	110,709	73,016	3,673	34,020	1,378	39
	20,000 - 29,999	4,892	120,412	52,075	4,069	64,268	2,795	2,387
	30,000 - 39,999	3,882	135,508	44,114	3,596	87,798	4,054	3,972
	40,000 - 49,999	2,905	130,032	35,660	3,174	91,199	4,400	4,348
	50,000 - 59,999	2,042	111,453	26,143	2,300	83,010	4,193	4,161
	60,000 - 74,999	1,754	116,776	23,445	2,119	91,212	4,909	4,857
	75,000 - 99,999	1,201	102,039	16,535	1,547	83,957	4,822	4,794
	100,000 and over	799	152,456	13,734	1,001	137,721	9,183	9,082
	Total	36,220	\$1,029,709	\$330,481	\$21,572	\$677,656	\$35,914	\$32,980

					Dependent	Taxable	Tax Before	Tax
Lewis	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	1,739	\$3,878	\$3,687	\$0	\$191	\$8	(\$111)
	\$ 5,000 - 9,999	1,223	9,041	8,112	12	917	37	(155)
	10,000 - 19,999	1,976	29,067	19,644	903	8,520	345	(68)
	20,000 - 29,999	1,507	37,405	16,146	1,341	19,917	868	676
	30,000 - 39,999	1,301	45,215	15,142	1,462	28,610	1,297	1,224
	40,000 - 49,999	958	42,813	11,818	1,220	29,775	1,413	1,368
	50,000 - 59,999	587	32,072	7,639	736	23,698	1,182	1,155
	60,000 - 74,999	445	29,624	5,804	646	23,174	1,246	1,220
	75,000 - 99,999	227	19,353	3,102	300	15,951	917	893
	100,000 and over	137	22,078	2,030	170	19,878	1,317	1,290
	Total	10,100	\$270,546	\$93,124	\$6,790	\$170,632	\$8,629	\$7,494

					Dependent	Taxable	Tax Before	Tax
Livingston	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	4,104	\$9,203	\$8,617	\$0	\$585	\$23	(\$124)
	\$ 5,000 - 9,999	2,760	20,366	17,549	23	2,793	112	(164)
	10,000 - 19,999	4,419	65,350	40,836	1,636	22,878	929	256
	20,000 - 29,999	3,474	86,227	34,948	2,172	49,107	2,171	1,902
	30,000 - 39,999	2,732	95,200	29,757	2,197	63,247	2,989	2,929
	40,000 - 49,999	2,255	100,995	27,367	2,333	71,295	3,473	3,417
	50,000 - 59,999	1,804	99,076	22,951	2,104	74,022	3,754	3,699
	60,000 - 74,999	1,833	122,578	24,532	2,335	95,712	5,159	5,117
	75,000 - 99,999	1,269	108,271	17,552	1,585	89,133	5,127	5,084
	100,000 and over	718	115,612	12,239	855	102,518	6,748	6,568
	Total	25,368	\$822,878	\$236,347	\$15,240	\$571,291	\$30,485	\$28,684

(Dollar Data in Thousands)

Income Class	Number	NYAGI*					
		NTAGI	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	4,261	\$9,872	\$9,318	\$0	\$554	\$22	(\$188)
\$ 5,000 - 9,999	3,125	23,176	20,317	67	2,792	112	(278)
10,000 - 19,999	5,157	76,485	48,579	2,196	25,710	1,044	152
20,000 - 29,999	3,801	94,235	38,923	2,706	52,606	2,312	1,961
30,000 - 39,999	3,020	104,892	33,942	2,646	68,304	3,179	3,083
40,000 - 49,999	2,235	99,801	27,472	2,361	69,968	3,376	3,325
50,000 - 59,999	1,738	95,224	22,313	1,944	70,967	3,598	3,566
60,000 - 74,999	1,644	109,415	22,095	1,944	85,376	4,606	4,564
75,000 - 99,999	1,217	103,683	17,688	1,562	84,433	4,855	4,810
100,000 and over	1,002	209,055	18,831	1,197	189,027	12,637	12,313
Total	27,200	\$925,839	\$259,479	\$16,623	\$649,737	\$35,742	\$33,308
	10,000         -         19,999           20,000         -         29,999           30,000         -         39,999           40,000         -         49,999           50,000         -         59,999           60,000         -         59,999           75,000         -         99,999           100,000         and over	\$ 5,000 -       9,999       3,125         10,000 -       19,999       5,157         20,000 -       29,999       3,801         30,000 -       39,999       3,020         40,000 -       49,999       2,235         50,000 -       59,999       1,738         60,000 -       74,999       1,644         75,000 -       99,999       1,217         100,000 and over       1,002	\$ 5,000 -         9,999         3,125         23,176           10,000 -         19,999         5,157         76,485           20,000 -         29,999         3,801         94,235           30,000 -         39,999         3,020         104,892           40,000 -         49,999         2,235         99,801           50,000 -         59,999         1,738         95,224           60,000 -         74,999         1,644         109,415           75,000 -         99,999         1,217         103,683           100,000 and over         1,002         209,055	\$ 5,000 -         9,999         3,125         23,176         20,317           10,000 -         19,999         5,157         76,485         48,579           20,000 -         29,999         3,801         94,235         38,923           30,000 -         39,999         3,020         104,892         33,942           40,000 -         49,999         2,235         99,801         27,472           50,000 -         59,999         1,738         95,224         22,313           60,000 -         74,999         1,644         109,415         22,095           75,000 -         99,999         1,217         103,683         17,688           100,000 and over         1,002         209,055         18,831	\$ 5,000 -       9,999       3,125       23,176       20,317       67         10,000 -       19,999       5,157       76,485       48,579       2,196         20,000 -       29,999       3,801       94,235       38,923       2,706         30,000 -       39,999       3,020       104,892       33,942       2,646         40,000 -       49,999       2,235       99,801       27,472       2,361         50,000 -       59,999       1,738       95,224       22,313       1,944         60,000 -       74,999       1,644       109,415       22,095       1,944         75,000 -       99,999       1,217       103,683       17,688       1,562         100,000 and over       1,002       209,055       18,831       1,197	\$ 5,000 -       9,999       3,125       23,176       20,317       67       2,792         10,000 -       19,999       5,157       76,485       48,579       2,196       25,710         20,000 -       29,999       3,801       94,235       38,923       2,706       52,606         30,000 -       39,999       3,020       104,892       33,942       2,646       68,304         40,000 -       49,999       2,235       99,801       27,472       2,361       69,968         50,000 -       59,999       1,738       95,224       22,313       1,944       70,967         60,000 -       74,999       1,644       109,415       22,095       1,944       85,376         75,000 -       99,999       1,217       103,683       17,688       1,562       84,433         100,000 and over       1,002       209,055       18,831       1,197       189,027	\$ 5,000 -       9,999       3,125       23,176       20,317       67       2,792       112         10,000 -       19,999       5,157       76,485       48,579       2,196       25,710       1,044         20,000 -       29,999       3,801       94,235       38,923       2,706       52,606       2,312         30,000 -       39,999       3,020       104,892       33,942       2,646       68,304       3,179         40,000 -       49,999       2,235       99,801       27,472       2,361       69,968       3,376         50,000 -       59,999       1,738       95,224       22,313       1,944       70,967       3,598         60,000 -       74,999       1,644       109,415       22,095       1,944       85,376       4,606         75,000 -       99,999       1,217       103,683       17,688       1,562       84,433       4,855         100,000 and over       1,002       209,055       18,831       1,197       189,027       12,637

					Dependent	Taxable	Tax Before	Tax
Monroe	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	49,440	\$116,279	\$108,941	\$0	\$7,338	\$294	(\$1,067
	\$ 5,000 - 9,999	35,305	260,020	220,210	334	39,477	1,579	(1,935
	10,000 - 19,999	53,191	788,201	476,008	19,329	292,864	11,920	4,490
	20,000 - 29,999	40,864	1,010,231	390,118	20,358	599,755	26,921	24,631
	30,000 - 39,999	31,222	1,087,036	324,448	18,709	743,879	36,390	36,157
	40,000 - 49,999	24,414	1,095,098	280,946	19,482	794,670	40,329	40,181
	50,000 - 59,999	20,674	1,134,017	259,740	20,799	853,478	44,386	44,190
	60,000 - 74,999	23,982	1,606,935	322,062	27,455	1,257,418	68,646	68,371
	75,000 - 99,999	21,355	1,829,239	312,502	25,895	1,490,842	85,983	85,591
	100,000 and over	21,145	4,294,036	417,513	24,756	3,851,767	257,635	253,194
	Total	321,592	\$13,221,092	\$3,112,487	\$177,117	\$9,931,489	\$574,084	\$553,802

					Dependent	Taxable	Tax Before	Tax
Montgomery	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	3,752	\$8,483	\$8,147	\$0	\$336	\$13	(\$224)
	\$ 5,000 - 9,999	2,782	20,664	18,581	26	2,058	82	(290)
	10,000 - 19,999	4,722	70,265	44,570	2,017	23,678	962	163
	20,000 - 29,999	3,236	79,809	32,890	2,203	44,716	1,970	1,715
	30,000 - 39,999	2,000	69,337	22,453	1,765	45,119	2,092	2,040
	40,000 - 49,999	1,629	72,825	20,036	1,609	51,180	2,465	2,436
	50,000 - 59,999	1,101	60,128	13,926	1,208	44,993	2,283	2,240
	60,000 - 74,999	1,023	68,212	13,467	1,189	53,556	2,893	2,853
	75,000 - 99,999	630	53,380	8,834	763	43,783	2,516	2,490
	100,000 and over	365	80,898	6,194	438	74,267	4,967	4,947
	Total	21,240	\$584,001	\$189,098	\$11,218	\$383,685	\$20,243	\$18,369

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Vassau	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	90,709	\$199,953	\$186,531	\$3	\$13,419	\$537	(\$415)
	\$ 5,000 - 9,999	59,505	438,946	365,421	274	73,251	2,931	(1,131)
	10,000 - 19,999	85,623	1,257,500	798,240	24,956	434,304	17,709	8,120
	20,000 - 29,999	69,448	1,727,498	724,105	32,942	970,451	43,471	39,999
	30,000 - 39,999	57,655	2,005,097	649,772	30,632	1,324,693	65,137	64,596
	40,000 - 49,999	44,589	1,998,765	561,519	30,266	1,406,980	72,659	72,160
	50,000 - 59,999	37,467	2,054,245	527,001	31,892	1,495,351	79,389	78,802
	60,000 - 74,999	44,679	3,001,650	696,292	45,720	2,259,638	124,384	123,322
	75,000 - 99,999	50,252	4,337,027	885,717	57,847	3,393,463	195,842	193,741
	100,000 and over	80,581	22,605,940	1,997,627	100,045	20,508,269	1,385,967	1,345,652
	Total	620,508	\$39,626,620	\$7,392,224	\$354,577	\$31,879,819	\$1,988,026	\$1,924,847

					Dependent	Taxable	Tax Before	Tax
Niagara	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	15,824	\$36,111	\$34,174	\$0	\$1,937	\$78	(\$414
	\$ 5,000 - 9,999	12,295	90,998	78,312	124	12,562	503	(735)
	10,000 - 19,999	17,267	252,797	157,996	5,929	88,872	3,609	1,097
	20,000 - 29,999	11,525	284,615	115,253	6,715	162,647	7,198	6,470
	30,000 - 39,999	8,595	299,339	95,039	7,170	197,131	9,246	9,133
	40,000 - 49,999	7,827	351,519	93,291	8,017	250,211	12,273	12,196
	50,000 - 59,999	6,263	343,745	78,211	6,948	258,585	13,232	13,142
	60,000 - 74,999	6,659	444,782	86,856	7,791	350,134	19,028	18,931
	75,000 - 99,999	4,834	410,793	66,879	5,949	337,965	19,427	19,331
	100,000 and over	2,525	443,999	41,467	3,066	399,465	26,372	25,932
	Total	93,614	\$2,958,698	\$847,480	\$51,709	\$2,059,509	\$110,966	\$105,081

Oneida

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	17,165	\$38,375	\$36,489	\$0	\$1,886	\$75	(\$427)
\$ 5,000 - 9,999	12,000	88,535	77,898	235	10,403	416	(900)
10,000 - 19,999	19,013	280,577	177,782	7,525	95,271	3,868	858
20,000 - 29,999	13,170	324,683	132,386	8,142	184,155	8,134	7,270
30,000 - 39,999	9,631	335,274	106,473	7,607	221,194	10,387	10,238
40,000 - 49,999	7,265	324,969	87,119	7,207	230,643	11,263	11,150
50,000 - 59,999	5,423	297,105	68,182	6,124	222,799	11,366	11,289
60,000 - 74,999	5,144	343,341	67,650	6,130	269,560	14,598	14,468
75,000 - 99,999	3,613	307,952	50,699	4,585	252,668	14,531	14,452
100,000 and over	2,770	563,916	50,537	3,447	509,932	34,061	32,945
Total	95,194	\$2,904,728	\$855,215	\$51,001	\$1,998,512	\$108,699	\$101,343

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Onondaga	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	30,266	\$69,904	\$65,653	\$2	\$4,249	\$170	(\$664
	\$ 5,000 - 9,999	21,333	157,665	135,791	280	21,594	864	(1,284
	10,000 - 19,999	33,834	500,171	307,372	12,419	180,380	7,333	2,510
	20,000 - 29,999	25,442	629,534	247,688	14,155	367,691	16,408	14,892
	30,000 - 39,999	18,832	654,796	200,466	13,091	441,239	21,226	20,999
	40,000 - 49,999	14,460	648,641	169,716	12,898	466,027	23,299	23,166
	50,000 - 59,999	11,928	653,615	149,624	12,297	491,695	25,425	25,249
	60,000 - 74,999	13,145	880,498	175,759	15,408	689,331	37,510	37,293
	75,000 - 99,999	11,373	973,880	164,478	14,718	794,684	45,774	45,541
	100,000 and over	10,338	2,107,686	196,412	12,982	1,898,292	126,944	123,014
	Total	190,951	\$7,276,392	\$1,812,959	\$108,250	\$5,355,183	\$304,951	\$290,715

					Dependent	Taxable	Tax Before	Tax
Ontario	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	6,731	\$15,323	\$14,294	\$0	\$1,029	\$41	(\$178
	\$ 5,000 - 9,999	4,836	35,565	30,455	54	5,056	202	(257)
	10,000 - 19,999	7,384	109,406	67,479	2,462	39,465	1,605	567
	20,000 - 29,999	5,935	146,980	59,300	3,383	84,297	3,735	3,357
	30,000 - 39,999	4,496	156,738	49,543	3,360	103,835	4,893	4,792
	40,000 - 49,999	3,525	158,148	42,802	3,423	111,923	5,467	5,388
	50,000 - 59,999	2,829	155,076	36,031	3,126	115,919	5,914	5,836
	60,000 - 74,999	3,017	201,849	40,647	3,644	157,559	8,521	8,448
	75,000 - 99,999	2,390	204,112	35,140	2,858	166,114	9,545	9,472
	100,000 and over	1,937	374,143	38,664	2,311	333,168	22,226	21,930
	Total	43,080	\$1,557,340	\$414,355	\$24,621	\$1,118,364	\$62,150	\$59,355

Orange

Tax	Tax Before	Taxable	Dependent				
Liability**	Credits	Income	Exemptions	Deductions	NYAGI*	Number	Income Class
(\$359)	\$109	\$2,714	\$0	\$38,986	\$41,701	18,357	Under \$ 5,000
(1,180)	564	14,093	165	87,411	101,669	13,700	\$ 5,000 - 9,999
827	3,948	97,137	8,073	182,385	287,595	19,581	10,000 - 19,999
8,336	9,530	214,347	9,693	154,061	378,100	15,220	20,000 - 29,999
13,106	13,676	283,894	9,352	134,873	428,120	12,290	30,000 - 39,999
15,375	16,085	321,523	9,909	125,538	456,970	10,186	40,000 - 49,999
17,814	18,700	362,148	10,344	123,223	495,715	9,029	50,000 - 59,999
27,174	28,673	530,249	13,433	153,552	697,235	10,401	60,000 - 74,999
36,026	38,533	672,078	13,404	159,767	845,249	9,859	75,000 - 99,999
75,379	82,757	1,249,676	10,691	162,910	1,423,277	8,100	100,000 and over
\$192,500	\$212,574	\$3,747,860	\$85,064	\$1,322,706	\$5,155,630	126,723	Total

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Orleans	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	2,574	\$5,857	\$5,543	\$0	\$314	\$13	(\$90)
	\$ 5,000 - 9,999	1,976	14,581	12,846	20	1,715	69	(160)
	10,000 - 19,999	3,280	48,675	30,953	1,555	16,167	656	63
	20,000 - 29,999	2,336	57,577	23,937	1,796	31,844	1,395	1,196
	30,000 - 39,999	1,811	63,151	20,320	1,731	41,100	1,906	1,868
	40,000 - 49,999	1,488	66,226	17,987	1,679	46,560	2,248	2,223
	50,000 - 59,999	1,119	61,243	14,130	1,385	45,727	2,309	2,284
	60,000 - 74,999	1,095	72,869	14,247	1,388	57,234	3,092	3,070
	75,000 - 99,999	636	53,929	8,853	802	44,274	2,538	2,529
	100,000 and over	328	52,537	5,219	346	46,972	3,100	3,016
	Total	16,643	\$496,643	\$154,034	\$10,702	\$331,907	\$17,325	\$15,998

					Dependent	Taxable	Tax Before	Tax
Oswego	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	7,355	\$16,807	\$15,901	\$0	\$905	\$36	(\$206)
	\$ 5,000 - 9,999	5,838	43,466	38,114	49	5,302	212	(516)
	10,000 - 19,999	8,841	130,080	83,316	4,059	42,705	1,734	206
	20,000 - 29,999	6,358	157,215	65,807	5,033	86,375	3,775	3,304
	30,000 - 39,999	5,020	174,655	56,626	4,659	113,370	5,257	5,199
	40,000 - 49,999	3,928	176,183	47,391	4,189	124,603	6,057	6,003
	50,000 - 59,999	3,160	173,364	39,706	3,686	129,972	6,630	6,586
	60,000 - 74,999	3,169	211,807	41,394	3,914	166,500	9,012	8,946
	75,000 - 99,999	2,245	191,058	30,311	3,008	157,739	9,077	9,015
	100,000 and over	1,052	158,538	16,397	1,349	140,792	9,191	9,047
	Total	46,966	\$1,433,173	\$434,964	\$29,947	\$968,262	\$50,982	\$47,585

Otsego

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	4,227	\$9,390	\$8,922	\$0	\$468	\$19	(\$164)
\$ 5,000 - 9,999	3,018	22,482	20,265	29	2,187	88	(278)
10,000 - 19,999	5,038	74,316	48,647	2,162	23,507	953	84
20,000 - 29,999	3,427	84,371	35,896	2,448	46,027	2,011	1,708
30,000 - 39,999	2,397	83,531	27,297	2,066	54,168	2,497	2,430
40,000 - 49,999	1,757	78,442	21,699	1,711	55,032	2,655	2,612
50,000 - 59,999	1,218	66,585	15,458	1,289	49,838	2,538	2,504
60,000 - 74,999	1,132	75,503	15,114	1,322	59,067	3,191	3,157
75,000 - 99,999	777	66,105	10,882	938	54,285	3,126	3,102
100,000 and over	701	158,377	16,583	789	141,005	9,468	9,193
Total	23,692	\$719,100	\$220,764	\$12,754	\$485,583	\$26,546	\$24,347

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Putnam	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	5,740	\$12,845	\$11,762	\$0	\$1,084	\$43	\$5
	\$ 5,000 - 9,999	3,286	24,026	19,405	18	4,603	184	22
	10,000 - 19,999	4,532	66,949	41,213	1,002	24,734	1,010	601
	20,000 - 29,999	4,066	101,566	41,738	1,737	58,092	2,617	2,343
	30,000 - 39,999	3,839	134,084	43,504	2,290	88,289	4,312	4,083
	40,000 - 49,999	3,156	141,638	40,571	2,578	98,490	4,982	4,735
	50,000 - 59,999	2,783	152,616	40,019	2,764	109,834	5,712	5,469
	60,000 - 74,999	3,791	255,305	58,751	4,270	192,284	10,486	9,909
	75,000 - 99,999	4,359	376,214	75,651	5,366	295,197	16,957	16,059
	100,000 and over	4,782	849,040	104,820	5,839	738,380	49,018	45,240
	Total	40,334	\$2,114,283	\$477,434	\$25,864	\$1,610,985	\$95,322	\$88,467

					Dependent	Taxable	Tax Before	Tax
Rensselaer	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	10,049	\$22,984	\$21,737	\$0	\$1,247	\$50	(\$235)
	\$ 5,000 - 9,999	7,321	53,989	46,755	104	7,129	285	(424)
	10,000 - 19,999	11,483	170,579	104,567	4,137	61,875	2,517	878
	20,000 - 29,999	9,314	230,624	90,852	5,085	134,687	6,009	5,349
	30,000 - 39,999	6,544	227,473	69,726	4,576	153,171	7,338	7,124
	40,000 - 49,999	5,194	232,538	61,511	4,558	166,469	8,273	8,060
	50,000 - 59,999	4,190	230,080	52,998	4,299	172,783	8,881	8,686
	60,000 - 74,999	4,487	300,064	59,489	5,169	235,406	12,778	12,474
	75,000 - 99,999	3,535	301,426	50,521	4,252	246,653	14,191	13,811
	100,000 and over	2,390	390,004	41,396	2,783	345,825	22,841	22,289
	Total	64,507	\$2,159,762	\$599,553	\$34,964	\$1,525,245	\$83,162	\$78,012

Rockland

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	17,144	\$38,695	\$35,757	\$0	\$2,938	\$118	(\$91)
\$ 5,000 - 9,999	11,845	87,256	72,754	80	14,422	577	(770)
10,000 - 19,999	16,104	237,285	149,021	5,260	83,004	3,388	1,155
20,000 - 29,999	13,299	330,999	137,062	7,147	186,791	8,385	7,192
30,000 - 39,999	11,377	396,245	127,585	6,659	262,001	12,906	12,050
40,000 - 49,999	8,582	384,171	110,056	6,524	267,590	13,732	12,815
50,000 - 59,999	7,182	393,897	104,432	6,734	282,731	14,916	13,856
60,000 - 74,999	8,610	578,581	138,699	9,193	430,689	23,579	21,899
75,000 - 99,999	10,451	903,336	191,468	13,275	698,593	40,159	37,094
100,000 and over	15,154	3,110,724	358,734	20,765	2,731,226	182,906	163,333
Total	119,748	\$6,461,191	\$1,425,569	\$75,637	\$4,959,986	\$300,667	\$268,534

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
St. Lawrence	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	6,941	\$15,125	\$14,485	\$0	\$640	\$26	(\$294)
	\$ 5,000 - 9,999	5,087	37,729	34,190	87	3,452	138	(590)
	10,000 - 19,999	7,584	110,311	74,066	3,519	32,726	1,326	(172)
	20,000 - 29,999	4,893	120,994	52,185	3,960	64,849	2,817	2,388
	30,000 - 39,999	3,993	139,392	45,572	3,846	89,974	4,149	4,072
	40,000 - 49,999	3,194	142,593	38,593	3,381	100,619	4,869	4,820
	50,000 - 59,999	2,309	126,291	29,237	2,726	94,328	4,786	4,747
	60,000 - 74,999	2,056	137,444	26,888	2,510	108,046	5,842	5,806
	75,000 - 99,999	1,504	128,042	20,661	2,006	105,375	6,052	6,007
	100,000 and over	801	133,762	13,560	981	119,222	7,875	7,746
	Total	38,362	\$1,091,683	\$349,436	\$23,017	\$719,231	\$37,880	\$34,531

					Dependent	Taxable	Tax Before	Tax
Saratoga	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	12,883	\$29,755	\$27,683	\$0	\$2,071	\$83	(\$156)
	\$ 5,000 - 9,999	8,751	64,645	54,352	59	10,233	409	(302)
	10,000 - 19,999	13,223	195,638	120,783	4,266	70,589	2,872	1,135
	20,000 - 29,999	10,688	265,179	105,568	5,653	153,958	6,859	6,240
	30,000 - 39,999	8,449	294,265	91,247	5,650	197,368	9,448	9,343
	40,000 - 49,999	6,905	309,642	82,324	6,123	221,195	10,973	10,875
	50,000 - 59,999	6,147	337,516	77,899	6,115	253,502	13,041	12,944
	60,000 - 74,999	6,786	454,277	91,278	7,620	355,379	19,294	19,162
	75,000 - 99,999	6,163	528,961	90,017	7,609	431,334	24,820	24,649
	100,000 and over	5,247	910,508	98,262	6,491	805,755	53,353	52,512
	Total	85,242	\$3,390,385	\$839,414	\$49,586	\$2,501,385	\$141,153	\$136,401

					Dependent	Taxable	Tax Before	Tax
Schenectady	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	10,453	\$24,169	\$22,964	\$0	\$1,206	\$48	(\$227
	\$ 5,000 - 9,999	7,853	58,136	50,871	63	7,202	288	(455
	10,000 - 19,999	11,702	172,051	107,852	3,992	60,207	2,447	905
	20,000 - 29,999	8,758	216,646	85,625	4,306	126,715	5,649	5,183
	30,000 - 39,999	6,278	218,191	67,318	4,030	146,843	7,064	7,017
	40,000 - 49,999	4,857	217,116	57,371	4,091	155,653	7,748	7,709
	50,000 - 59,999	4,004	219,440	50,686	3,952	164,802	8,502	8,455
	60,000 - 74,999	4,534	303,851	60,966	4,967	237,918	12,958	12,886
	75,000 - 99,999	3,745	320,682	54,499	4,441	261,742	15,078	14,993
	100,000 and over	3,255	614,042	60,343	3,720	549,979	36,648	36,221
	Total	65,439	\$2,364,324	\$618,495	\$33,562	\$1,712,267	\$96,431	\$92,686

(Dollar Data in Thousands)

	,				Dependent	Taxable	Tax Before	Tax
Schoharie	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	2,088	\$4,479	\$4,293	\$0	\$186	\$7	(\$69)
	\$ 5,000 - 9,999	1,451	10,806	9,671	13	1,122	45	(105)
	10,000 - 19,999	2,388	35,119	22,863	936	11,319	460	48
	20,000 - 29,999	1,867	46,014	19,681	1,379	24,954	1,090	927
	30,000 - 39,999	1,278	44,591	14,726	1,147	28,718	1,314	1,281
	40,000 - 49,999	964	43,147	11,825	992	30,330	1,462	1,440
	50,000 - 59,999	769	42,191	9,752	820	31,619	1,605	1,587
	60,000 - 74,999	656	43,606	8,547	742	34,317	1,856	1,834
	75,000 - 99,999	399	33,801	5,654	476	27,671	1,588	1,577
	100,000 and over	235	44,223	3,976	241	40,006	2,656	2,517
	Total	12,095	\$347,977	\$110,989	\$6,746	\$230,242	\$12,083	\$11,038

					Dependent	Taxable	Tax Before	Tax
Schuyler	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	1,270	\$2,801	\$2,641	\$0	\$160	\$6	(\$34
	\$ 5,000 - 9,999	883	6,442	5,850	12	579	23	(85)
	10,000 - 19,999	1,459	21,491	14,075	695	6,721	272	(1)
	20,000 - 29,999	1,141	28,207	12,046	862	15,299	667	577
	30,000 - 39,999	839	29,223	9,623	711	18,889	865	845
	40,000 - 49,999	612	27,369	7,534	635	19,199	916	905
	50,000 - 59,999	424	23,149	5,468	475	17,205	864	854
	60,000 - 74,999	370	24,706	4,886	411	19,409	1,046	1,032
	75,000 - 99,999	214	18,068	2,888	245	14,936	858	844
	100,000 and over	128	21,971	2,017	125	19,829	1,321	1,273
	Total	7,340	\$203,426	\$67,028	\$4,171	\$132,227	\$6,839	\$6,212

Seneca

Tax	Tax Before	Taxable	Dependent				
Liability**	Credits	Income	Exemptions	Deductions	NYAGI*	Number	Income Class
(\$91)	\$12	\$295	\$0	\$5,021	\$5,316	2,406	Under \$ 5,000
(143)	57	1,432	16	11,281	12,729	1,703	\$ 5,000 - 9,999
72	522	12,874	1,068	25,491	39,434	2,689	10,000 - 19,999
958	1,115	25,358	1,313	18,945	45,616	1,838	20,000 - 29,999
1,412	1,455	31,308	1,241	15,450	47,998	1,378	30,000 - 39,999
1,707	1,730	35,804	1,286	13,629	50,719	1,130	40,000 - 49,999
1,771	1,791	35,264	943	10,865	47,071	860	50,000 - 59,999
2,120	2,140	39,773	896	9,955	50,624	761	60,000 - 74,999
2,018	2,055	35,690	587	7,108	43,385	510	75,000 - 99,999
4,772	4,858	72,237	324	5,786	78,347	323	100,000 and over
\$14,596	\$15,735	\$290,035	\$7,673	\$123,530	\$421,239	13,598	Total

(Dollar Data in Thousands)

	· ·				Dependent	Taxable	Tax Before	Tax
Steuben	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	6,938	\$15,288	\$14,542	\$0	\$746	\$30	(\$230)
	\$ 5,000 - 9,999	5,006	36,865	33,080	87	3,698	148	(491)
	10,000 - 19,999	7,442	109,165	71,836	3,467	33,863	1,374	(12)
	20,000 - 29,999	5,489	135,960	57,041	4,219	74,700	3,269	2,820
	30,000 - 39,999	4,319	150,311	48,486	3,953	97,873	4,537	4,407
	40,000 - 49,999	3,211	143,565	38,297	3,423	101,845	4,954	4,864
	50,000 - 59,999	2,257	123,267	28,557	2,563	92,147	4,670	4,606
	60,000 - 74,999	2,072	138,179	27,192	2,362	108,625	5,880	5,808
	75,000 - 99,999	1,455	124,212	20,306	1,753	102,153	5,884	5,805
	100,000 and over	1,255	251,353	27,374	1,437	222,542	14,870	14,693
	Total	39,444	\$1,228,167	\$366,712	\$23,264	\$838,191	\$45,615	\$42,269

					Dependent	Taxable	Tax Before	Tax
Suffolk	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	83,107	\$187,994	\$175,605	\$5	\$12,384	\$496	(\$787
	\$ 5,000 - 9,999	59,757	441,222	371,501	413	69,307	2,773	(1,848)
	10,000 - 19,999	89,765	1,325,998	834,439	29,769	461,790	18,806	7,564
	20,000 - 29,999	73,605	1,827,901	762,697	38,950	1,026,254	45,800	41,809
	30,000 - 39,999	58,991	2,053,034	671,516	37,419	1,344,099	65,225	64,726
	40,000 - 49,999	47,132	2,115,122	604,729	38,686	1,471,707	74,395	73,998
	50,000 - 59,999	39,941	2,193,110	569,725	40,375	1,583,010	82,317	81,871
	60,000 - 74,999	48,086	3,228,272	745,142	54,436	2,428,694	132,142	131,383
	75,000 - 99,999	49,476	4,255,580	853,641	59,758	3,342,181	192,233	190,886
	100,000 and over	56,240	12,434,568	1,302,117	67,821	11,064,630	741,883	723,253
	Total	606,100	\$30,062,800	\$6,891,112	\$367,631	\$22,804,057	\$1,356,071	\$1,312,854
	Total	000,100	\$55,50 <u>2</u> ,000	\$0,001,11E	çc51,001	\$22,001,001	÷.,000,011	φ1,01

Sullivan

Tax	Tax Before	Taxable	Dependent				
Liability**	Credits	Income	Exemptions	Deductions	NYAGI*	Number	Income Class
(\$156)	\$22	\$543	\$0	\$10,608	\$11,151	4,895	Under \$ 5,000
(439)	107	2,674	48	26,414	29,136	3,930	\$ 5,000 - 9,999
8	1,015	25,046	2,613	55,068	82,727	5,672	10,000 - 19,999
1,950	2,245	51,195	2,746	39,762	93,703	3,801	20,000 - 29,999
2,742	2,808	59,502	2,142	29,062	90,706	2,607	30,000 - 39,999
3,115	3,180	64,634	2,070	25,021	91,726	2,051	40,000 - 49,999
2,993	3,052	59,310	1,482	18,843	79,635	1,454	50,000 - 59,999
4,194	4,262	78,512	1,776	20,707	100,995	1,512	60,000 - 74,999
4,372	4,449	77,075	1,298	16,593	94,966	1,109	75,000 - 99,999
10,415	10,834	161,780	792	20,347	182,919	843	100,000 and over
\$29,194	\$31,974	\$580,271	\$14,968	\$262,426	\$857,665	27,874	Total
							,

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Tioga	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	3,255	\$7,604	\$7,139	\$1	\$463	\$19	(\$88)
	\$ 5,000 - 9,999	2,377	17,601	15,508	38	2,055	82	(170)
	10,000 - 19,999	4,033	59,599	38,332	1,621	19,645	798	117
	20,000 - 29,999	2,968	73,127	31,049	2,153	39,926	1,742	1,401
	30,000 - 39,999	2,211	76,746	25,741	2,056	48,949	2,221	2,004
	40,000 - 49,999	1,709	76,277	21,013	1,865	53,399	2,552	2,335
	50,000 - 59,999	1,319	72,355	16,923	1,553	53,879	2,711	2,538
	60,000 - 74,999	1,252	83,658	16,527	1,544	65,587	3,538	3,374
	75,000 - 99,999	1,078	92,215	14,853	1,423	75,939	4,371	4,215
	100,000 and over	732	118,044	11,532	918	105,594	6,963	6,731
	Total	20,934	\$677,226	\$198,617	\$13,172	\$465,437	\$24,996	\$22,456

					Dependent	Taxable	Tax Before	Tax
Tompkins	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	5,037	\$11,552	\$10,893	\$0	\$659	\$26	(\$115)
	\$ 5,000 - 9,999	3,746	27,825	23,814	60	3,950	158	(172)
	10,000 - 19,999	6,200	92,382	55,271	1,811	35,300	1,436	665
	20,000 - 29,999	4,686	115,463	45,943	2,347	67,172	2,995	2,697
	30,000 - 39,999	3,302	114,909	35,527	2,142	77,240	3,701	3,623
	40,000 - 49,999	2,540	113,915	30,277	2,163	81,476	4,051	3,989
	50,000 - 59,999	2,002	109,830	25,490	1,877	82,463	4,253	4,205
	60,000 - 74,999	2,048	136,934	27,529	2,212	107,193	5,843	5,788
	75,000 - 99,999	1,737	149,301	25,646	1,910	121,745	7,040	6,956
	100,000 and over	2,061	408,462	41,282	2,129	365,051	24,426	23,904
	Total	33,359	\$1,280,572	\$321,671	\$16,652	\$942,249	\$53,929	\$51,539

Ulster

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	11,522	\$26,063	\$24,695	\$0	\$1,368	\$55	(\$234)
\$ 5,000 - 9,999	8,710	64,497	56,494	87	7,917	317	(510)
10,000 - 19,999	13,078	193,241	122,869	4,813	65,558	2,663	875
20,000 - 29,999	9,567	236,222	97,196	5,732	133,295	5,906	5,316
30,000 - 39,999	7,091	246,788	78,674	5,237	162,876	7,734	7,643
40,000 - 49,999	5,629	252,187	68,265	4,991	178,931	8,868	8,798
50,000 - 59,999	4,466	244,975	57,689	4,652	182,633	9,442	9,342
60,000 - 74,999	4,413	294,883	60,421	4,936	229,526	12,505	12,361
75,000 - 99,999	3,641	311,495	54,261	4,156	253,078	14,599	14,392
100,000 and over	2,983	551,148	54,457	3,180	493,511	32,868	31,938
Total	71,100	\$2,421,499	\$675,022	\$37,784	\$1,708,692	\$94,956	\$89,920

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Warren	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	4,941	\$11,491	\$10,865	\$0	\$626	\$25	(\$80)
	\$ 5,000 - 9,999	3,645	26,836	23,632	32	3,172	127	(243)
	10,000 - 19,999	5,290	77,618	49,683	2,024	25,911	1,052	242
	20,000 - 29,999	3,615	88,982	37,422	2,209	49,351	2,169	1,937
	30,000 - 39,999	2,593	90,384	29,187	2,060	59,137	2,759	2,733
	40,000 - 49,999	2,029	90,928	24,774	1,956	64,198	3,129	3,102
	50,000 - 59,999	1,506	82,458	19,288	1,600	61,570	3,144	3,117
	60,000 - 74,999	1,522	101,674	20,853	1,860	78,960	4,273	4,241
	75,000 - 99,999	1,173	100,250	17,441	1,393	81,416	4,681	4,621
	100,000 and over	1,143	251,935	22,876	1,316	227,743	15,269	14,930
	Total	27,457	\$922,554	\$256,019	\$14,450	\$652,085	\$36,628	\$34,599

					Dependent	Taxable	Tax Before	Tax
Washington	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	3,914	\$8,969	\$8,474	\$0	\$495	\$20	(\$138)
	\$ 5,000 - 9,999	2,915	21,646	19,166	31	2,450	98	(234)
	10,000 - 19,999	4,841	71,936	46,146	2,045	23,745	964	106
	20,000 - 29,999	3,468	85,436	36,524	2,589	46,323	2,016	1,565
	30,000 - 39,999	2,522	87,989	29,146	2,333	56,509	2,595	2,378
	40,000 - 49,999	1,983	88,592	24,414	2,106	62,072	2,978	2,789
	50,000 - 59,999	1,456	79,815	18,870	1,731	59,213	2,978	2,843
	60,000 - 74,999	1,271	84,677	17,043	1,513	66,121	3,558	3,409
	75,000 - 99,999	743	62,924	10,525	876	51,523	2,957	2,815
	100,000 and over	428	80,372	7,882	497	71,993	4,796	4,618
	Total	23,541	\$672,355	\$218,190	\$13,720	\$440,445	\$22,959	\$20,150

Wayne

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	5,836	\$13,950	\$13,060	\$0	\$891	\$36	(\$147)
\$ 5,000 - 9,999	4,284	31,652	27,251	47	4,353	174	(284)
10,000 - 19,999	6,873	102,037	63,756	2,850	35,431	1,441	343
20,000 - 29,999	5,374	132,994	54,019	3,648	75,328	3,328	2,936
30,000 - 39,999	4,279	148,935	47,473	3,742	97,721	4,579	4,497
40,000 - 49,999	3,526	158,475	42,523	3,798	112,153	5,466	5,376
50,000 - 59,999	3,039	166,515	38,786	3,555	124,173	6,310	6,248
60,000 - 74,999	3,067	204,874	40,562	3,627	160,684	8,676	8,611
75,000 - 99,999	2,303	195,580	32,496	2,886	160,198	9,190	9,131
100,000 and over	1,281	218,197	21,113	1,415	195,669	12,913	12,674
Total	39,862	\$1,373,209	\$381,040	\$25,567	\$966,602	\$52,113	\$49,385

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Westchester	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	56,200	\$123,787	\$115,804	\$7	\$7,976	\$319	(\$501)
	\$ 5,000 - 9,999	37,754	278,830	234,216	200	44,415	1,777	(1,449)
	10,000 - 19,999	55,138	812,862	512,949	20,088	279,825	11,414	4,207
	20,000 - 29,999	46,006	1,146,684	471,015	24,174	651,495	29,203	26,171
	30,000 - 39,999	38,195	1,327,949	415,567	20,116	892,266	44,176	42,340
	40,000 - 49,999	29,134	1,303,630	350,508	17,458	935,664	49,012	47,140
	50,000 - 59,999	22,291	1,221,602	299,989	15,630	905,983	48,924	47,019
	60,000 - 74,999	25,230	1,692,823	381,875	20,681	1,290,268	72,076	69,130
	75,000 - 99,999	27,483	2,374,020	487,001	26,129	1,860,889	108,251	103,608
	100,000 and over	63,365	21,798,035	1,807,858	74,934	19,915,243	1,352,764	1,281,049
	Total	400,796	\$32,080,223	\$5,076,781	\$219,418	\$26,784,025	\$1,717,916	\$1,618,714

					Dependent	Taxable	Tax Before	Tax
Wyoming	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	2,743	\$6,165	\$5,765	\$0	\$400	\$16	(\$147)
	\$ 5,000 - 9,999	2,009	14,932	12,954	20	1,958	78	(154)
	10,000 - 19,999	3,190	47,357	29,862	1,250	16,245	660	90
	20,000 - 29,999	2,431	60,139	25,155	1,842	33,141	1,452	1,194
	30,000 - 39,999	1,917	66,715	22,028	1,884	42,804	1,960	1,860
	40,000 - 49,999	1,534	68,301	18,745	1,846	47,710	2,283	2,239
	50,000 - 59,999	1,181	64,566	15,179	1,401	47,986	2,410	2,336
	60,000 - 74,999	1,028	68,094	13,345	1,270	53,480	2,877	2,863
	75,000 - 99,999	539	45,609	7,581	663	37,364	2,141	2,097
	100,000 and over	276	49,477	4,755	331	44,391	2,943	2,764
	Total	16,848	\$491,356	\$155,369	\$10,507	\$325,480	\$16,820	\$15,142

Yates

				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	1,683	\$3,738	\$3,580	\$1	\$158	\$6	(\$74)
\$ 5,000 - 9,999	1,226	9,047	8,205	5	837	33	(133)
10,000 - 19,999	2,028	29,863	19,758	932	9,174	372	4
20,000 - 29,999	1,337	33,157	14,296	1,150	17,711	771	644
30,000 - 39,999	1,021	35,336	11,807	1,055	22,474	1,025	972
40,000 - 49,999	737	32,971	9,031	813	23,127	1,112	1,080
50,000 - 59,999	556	30,411	7,155	583	22,673	1,141	1,121
60,000 - 74,999	432	28,784	5,838	505	22,441	1,209	1,186
75,000 - 99,999	299	25,295	4,329	321	20,644	1,186	1,175
100,000 and over	213	38,479	3,760	181	34,538	2,303	2,280
Total	9,532	\$267,081	\$87,759	\$5,545	\$173,777	\$9,159	\$8,254

(Dollar Data in Thousands)

					Dependent	Taxable	Tax Before	Tax
Unclassified	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
	Under \$ 5,000	1,193	\$2,745	\$2,588	\$0	\$157	\$6	(\$13)
	\$ 5,000 - 9,999	824	6,083	5,255	8	820	33	(55)
	10,000 - 19,999	1,088	15,777	9,986	408	5,383	219	59
	20,000 - 29,999	626	15,304	6,301	433	8,569	379	329
	30,000 - 39,999	425	14,731	4,545	272	9,915	489	480
	40,000 - 49,999	289	12,994	3,503	207	9,284	480	472
	50,000 - 59,999	190	10,296	2,556	156	7,583	401	389
	60,000 - 74,999	201	13,338	3,034	179	10,125	563	539
	75,000 - 99,999	166	14,317	2,732	177	11,408	664	640
	100,000 and over	246	63,319	6,059	275	56,984	3,854	3,565
	Total	5,248	\$168,904	\$46,561	\$2,116	\$120,228	\$7,089	\$6,405

					Dependent	Taxable	Tax Before	Tax
Residence	Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Unclassified	Under \$ 5,000	2,635	\$5,681	\$5,515	\$0	\$165	\$7	(\$39)
	\$ 5,000 - 9,999	2,323	17,413	15,679	31	1,703	68	(115)
	10,000 - 19,999	3,809	55,033	34,469	1,285	19,279	784	372
	20,000 - 29,999	2,157	53,153	21,459	1,082	30,612	1,379	1,250
	30,000 - 39,999	1,333	46,033	14,070	567	31,396	1,580	1,527
	40,000 - 49,999	917	40,915	10,655	397	29,863	1,605	1,542
	50,000 - 59,999	547	29,907	6,690	237	22,980	1,280	1,230
	60,000 - 74,999	568	37,974	7,523	280	30,171	1,747	1,677
	75,000 - 99,999	523	44,774	7,972	284	36,518	2,191	2,054
	100,000 and over	1,194	759,630	45,168	679	713,783	48,747	41,957
	Total	16,006	\$1,090,511	\$169,200	\$4,842	\$916,469	\$59,388	\$51,455

Tax Before Tax Dependent Taxable **Total Other** Income Class NYAGI\* Exemptions Liability\*\* Number Deductions Income Credits Counties Under \$ 5,000 715,099 \$1,618,644 \$1,522,299 \$26 \$96,319 \$3,855 (\$13,722) (Excluding \$ 5,000 -9,999 512,446 3,786,457 3,250,665 4,653 531,139 21,252 (27,943) NYC) 10,000 -19,999 767,686 11,312,440 7,113,426 274,810 3,924,204 159,619 51,371 331,224 20,000 -29,999 583,173 14,449,901 5,899,865 8,218,812 365,677 327,862 30,000 -39,999 451,669 15,717,038 4,981,557 309,443 10,426,038 501,238 491,390 40,000 -557,507 49,999 355,422 15,924,987 4,323,681 305,329 11,295,977 566,627 50,000 -59,999 286,616 15,713,250 3,788,551 286,202 11,638,497 604,296 595,036 60,000 -74,999 314,382 870,918 21,058,402 4,490,635 349,453 16,218,315 884,947 75,000 -99,999 344,057 1,123,783 289,247 24,829,267 4,633,635 19,851,575 1,144,284 100,000 and over 343,724 85,358,212 7,938,857 416,728 77,002,626 5,183,956 4,981,841 \$9,435,753 4,619,464 \$209,768,598 \$47,943,171 \$2,621,926 \$159,203,501 \$8,958,042 Total

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

\*\* Includes refundable tax credits.

### Table 5: Average Incomeand Tax Liability of Full-YearResidents by County

	All Re	turns	Taxable F	Nontaxable Returns	
County of Residence	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$25,865	\$706	\$36,663	\$1,281	\$8,375
Kings	30,006	980	42,711	1,665	8,117
Manhattan	90,195	4,856	119,704	6,657	7,924
Queens	30,879	1,045	42,179	1,635	7,828
Richmond	43,291	1,741	54,849	2,315	6,308
Total New York City	\$44,756	\$1,926	\$62,591	\$2,947	\$7,963
Albany	\$38,422	\$1,571	\$50,308	\$2,181	\$5,994
Allegany	26,787	780	37,845	1,303	7,170
Broome	32,492	1,197	44,652	1,805	6,390
Cattaraugus	27,555	838	38,311	1,359	7,239
Cayuga	29,780	965	39,858	1,467	7,260
Chautauqua	28,409	890	39,843	1,446	7,170
Chemung	32,193	1,149	44,165	1,749	6,728
Chenango	28,648	905	40,131	1,490	7,497
Clinton	30,674	1,030	41,551	1,568	7,005
Columbia	35,022	1,259	47,232	1,877	7,479
Cortland	29,284	941	39,340	1,447	7,184
Delaware	26,566	807	38,647	1,388	6,962
Dutchess	43,120	1,771	55,018	2,367	6,117
Erie	35,358	1,377	47,395	1,989	6,196
Essex	28,389	913	39,664	1,442	6,708
Franklin	27,853	867	40,026	1,479	7,159
Fulton	27,827	871	38,377	1,388	7,168
Genesee	30,396	1,014	39,862	1,474	6,729
Greene	29,866	1,015	41,196	1,562	6,540
Hamilton	24,842	743	35,460	1,217	6,301
Herkimer	26,623	785	36,644	1,277	7,331
Jefferson	28,429	911	39,722	1,470	7,077
Lewis	26,787	742	36,864	1,250	7,933
Livingston	32,438	1,131	42,265	1,613	6,611
Madison	34,038	1,225	45,263	1,808	7,269
Monroe	41,111	1,722	53,145	2,357	6,345
Montgomery	27,495	865	38,497	1,418	7,038
Nassau	63,862	3,102	81,488	4,075	6,357
Niagara	31,605	1,122	42,621	1,664	6,359
Oneida	30,514	1,065	42,194	1,643	6,482
Onondaga	38,106	1,522	49,950	2,134	6,386
Ontario	36,150	1,378	46,868	1,922	6,583
Orange	40,684	1,519	52,548	2,094	6,679
Orleans	29,841	961	39,771	1,453	7,283
Oswego	30,515	1,013	40,756	1,514	6,871
Otsego	30,352	1,028	42,621	1,645	7,025
Putnam	52,419	2,193	63,892	2,745	5,804
Rensselaer	33,481	1,209	43,731	1,711	6,488

### Table 5: Average Incomeand Tax Liability of Full-YearResidents by County (Con't)

		i.			Nontaxable
	All Re	All Returns		Returns	Returns
County of Residence	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$53,957	\$2,242	\$68,475	\$2,963	\$6,724
St. Lawrence	28,457	900	40,570	1,496	6,903
Saratoga	39,774	1,600	50,507	2,143	6,234
Schenectady	36,130	1,416	48,038	2,024	6,371
Schoharie	28,770	913	39,579	1,428	6,789
Schuyler	27,715	846	38,152	1,344	7,010
Seneca	30,978	1,073	42,724	1,670	6,872
Steuben	31,137	1,072	43,654	1,701	6,953
Suffolk	49,600	2,166	62,698	2,854	6,642
Sullivan	30,769	1,047	43,611	1,705	7,502
Tioga	32,351	1,073	43,258	1,612	8,053
Tompkins	38,388	1,545	49,614	2,128	6,563
Ulster	34,058	1,265	45,709	1,844	6,486
Warren	33,600	1,260	46,673	1,922	6,514
Washington	28,561	856	38,918	1,352	7,531
Wayne	34,449	1,239	44,271	1,733	7,120
Westchester	80,041	4,039	102,454	5,304	6,896
Wyoming	29,164	899	38,485	1,366	7,620
Yates	28,019	866	39,533	1,443	7,452
NYS Unclassified +	32,184	1,221	47,668	2,029	6,855
Residence Unclassified ++	68,131	3,215	99,425	4,908	7,248
Total Other Counties	\$45,410	\$1,939	\$59,788	\$2,698	\$6,604
Grand Total	\$45,160	\$1,934	\$60,809	\$2,789	\$7,186

\* 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 tax returns (IT-100, 200, and 201) with an out-of-state address.

## Nonresidents

Tables 6 through 8 provide information on individuals with income from New York sources that resided out-of-state for the entire year. Data reported by these individuals have been classified by the federal amount of New York adjusted gross income, as determined on form IT-203. For tax years prior to 1997, data for nonresident filers was classified by only the New York source amount of New York adjusted gross income. Therefore, data users should exercise caution when comparing 1997 data to prior years. Over 549,000 returns fell into this category during 1997. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 72.2 percent of all nonresident income tax filers. As shown in Figure 1, these states accounted for three-fourths of the total New York income tax liability paid by full-year nonresidents.

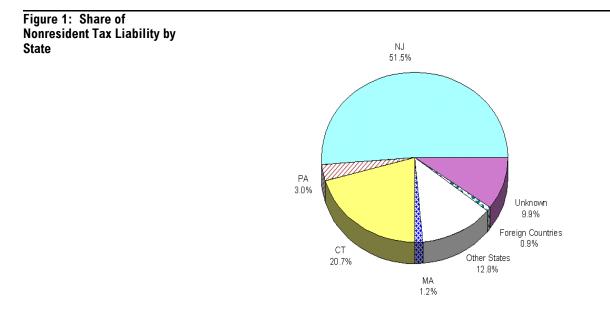


Table 6 shows income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income, and tax before credits are reported as if these filers were residents. New York State requires nonresidents to report income, deductions, and dependent exemptions as they would for federal tax purposes and computes 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.

- The number of full-year nonresidents filing a New York State personal income tax return grew by 15,977 to 549,382 in 1997.
- Average New York tax liability for full-year nonresident taxable returns increased more than 9 percent to \$4,526 in 1997. This is \$386 more than the tax reported on full-year resident taxable returns.

Table 7 presents total New York adjusted gross income and tax liability for nonresidents displayed by place of residence. The table supports New York's reputation as both a national and an international economic hub. Similar to the changes made to the classification of certain resident returns, beginning with the 1994 report, the Office of Tax Policy Analysis changed the way it handles nonresident (IT-203) returns containing New York State addresses. These filers are currently classified as nonresidents with "residence unknown." This category frequently includes nonresident filers using New York Statebased tax preparers. Since pre-1994 editions of this report classified similar returns as resident returns, data users are advised to consider the format change prior to any analysis of taxpayer migration.

Table 8 includes income tax component information by size of income as reported by nonresidents for selected states and countries. As expected, the distribution of income varies considerably because nonresidents represent both retirees who maintain a connection to New York and employed filers.

### Table 6: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns)

				Before Pro	oration		
				Dependent	Taxable	Tax Before	Tax
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability
Under \$ 5,000	24,170	\$46,450	\$42,561	\$3	\$3,886	\$156	\$91
\$ 5,000 - 9,999	21,574	161,615	129,853	229	31,533	1,262	664
10,000 - 19,999	43,666	652,651	382,747	11,956	257,948	10,560	5,437
20,000 - 29,999	45,847	1,150,073	454,511	22,558	673,003	30,451	19,244
30,000 - 39,999	48,701	1,702,177	518,534	26,711	1,156,932	57,286	40,668
40,000 - 49,999	43,282	1,942,672	504,712	28,611	1,409,349	73,455	51,419
50,000 - 59,999	37,520	2,059,233	483,289	29,522	1,546,421	83,064	56,049
60,000 - 74,999	47,742	3,209,783	683,652	43,846	2,482,285	138,332	89,415
75,000 - 99,999	60,718	5,262,292	990,313	61,652	4,210,327	245,490	148,831
100,000 and over	176,162	92,537,161	5,438,346	199,395	83,710,621	5,706,715	1,760,659
Total	549,382	\$108,724,107	\$9,628,519	\$424,483	\$95,482,306	\$6,346,771	\$2,172,478

#### Table 7: Total Income and Tax Liability of Full-Year Nonresidents

(Dollar Data in Thousands)

		All Returns		Taxat	ole Returns	Nontax	able Returns
		Total	Tax		Total		Tota
Place of Residence	Number	NYAGI*	Liability	Number	NYAGI*	Number	NYAGI
Arizona	2,184	\$547,788	\$4,732	1,629	\$494,728	555	\$53,060
California	15,518	11,631,962	61,521	11,977	9,583,449	3,541	2,048,512
Colorado	1,986	805,116	6,801	1,538	674,228	448	130,888
Connecticut	59,959	15,607,835	449,999	55,966	14,808,660	3,993	799,175
Florida	23,320	6,717,484	70,419	17,084	5,341,967	6,236	1,375,517
Georgia	3,231	1,159,244	5,982	2,448	914,581	783	244,663
Illinois	5,892	4,362,270	18,968	5,036	3,468,003	856	894,267
Maine	1,110	151,596	1,768	913	129,451	197	22,145
Maryland	4,056	1,182,830	10,508	3,196	931,465	860	251,365
Massachusetts	9,966	3,388,914	25,085	8,398	2,471,212	1,568	917,702
Michigan	1,850	862,545	7,458	1,510	742,264	340	120,281
Minnesota	1,104	653,301	1,892	908	502,539	196	150,761
Missouri	1,062	390,514	1,609	869	296,010	193	94,503
New Hampshire	1,495	301,083	3,610	1,205	248,630	290	52,453
New Jersey	290,673	35,416,419	1,120,754	269,806	34,144,848	20,867	1,271,572
North Carolina	4,915	956,194	8,268	3,463	837,185	1,452	119,009
Ohio	2,732	1,386,777	5,857	2,119	1,099,830	613	286,947
Pennsylvania	36,374	4,164,080	64,408	31,268	3,823,210	5,106	340,871
Rhode Island	1,146	271,907	1,965	915	175,824	231	96,083
South Carolina	1,963	294,608	4,314	1,396	230,672	567	63,935
Tennessee	1,099	414,305	1,363	855	322,671	244	91,634
Texas	4,238	2,610,283	9,962	3,348	1,696,224	890	914,059
Vermont	3,669	376,156	5,728	3,112	307,991	557	68,165
Virginia	5,688	1,546,771	12,440	4,155	1,193,626	1,533	353,145
Washington	1,294	442,005	2,768	907	405,880	387	36,125
District of Columbia	1,309	606,222	5,997	1,089	536,151	220	70,072
All Other States	10,012	3,781,125	16,876	7,589	3,048,777	2,423	732,349
Canada	1,936	183,250	3,565	1,286	173,727	650	9,523
United Kingdom	507	137,166	2,878	377	132,712	130	4,455
Germany	304	23,048	625	192	20,903	112	2,145
Japan	234	31,528	535	120	30,070	114	1,458
All Other Countries+	4,326	1,038,132	19,468	2,782	943,267	1,544	94,865
Residence Unknown++	44,230	7,281,652	214,352	32,560	6,808,345	11,670	473,307
Total	549,382	\$108,724,107	\$2,172,478	480,016	\$96,539,099	69,366	\$12,185,008

\* Federal source New York Adjusted Gross Income includes non-New York income.

+ Includes other foreign countries and unclassified.

++ 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.

					Before	Proration		
Arizona	Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
	Under \$ 5,000	143	\$237	\$222	\$0	\$15	\$1	\$0
	\$ 5,000 - 9,999	117	886	744	0	142	6	2
	10,000 - 19,999	248	3,730	2,276	30	1,424	58	20
	20,000 - 29,999	185	4,649	2,062	64	2,523	111	37
	30,000 - 39,999	182	6,347	2,038	57	4,251	203	60
	40,000 - 49,999	147	6,659	1,846	59	4,754	244	84
	50,000 - 59,999	152	8,368	2,070	66	6,232	329	88
	60,000 - 74,999	145	9,680	2,143	72	7,464	409	95
	75,000 - 99,999	183	15,884	3,146	109	12,629	736	233
	100,000 and over	682	491,348	48,039	509	442,799	30,252	4,114
	Total	2,184	\$547,788	\$64,588	\$966	\$482,233	\$32,348	\$4,732

					Before	e Proration		
California					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	932	\$1,359	\$1,243	\$0	\$116	\$5	\$2
	\$ 5,000 - 9,999	586	4,394	3,519	7	868	35	15
	10,000 - 19,999	1,188	17,848	10,013	143	7,693	315	108
	20,000 - 29,999	1,020	25,182	10,054	262	14,867	677	223
	30,000 - 39,999	819	28,527	8,906	222	19,399	978	319
	40,000 - 49,999	716	32,051	8,891	214	22,945	1,222	394
	50,000 - 59,999	622	34,000	8,711	213	25,077	1,387	409
	60,000 - 74,999	768	51,654	11,978	309	39,366	2,257	517
	75,000 - 99,999	1,090	94,552	18,775	438	75,339	4,505	934
	100,000 and over	7,777	11,342,395	482,210	6,390	10,011,600	685,283	58,600
	Total	15,518	\$11,631,962	\$564,299	\$8,198	\$10,217,270	\$696,665	\$61,521

					Before I	Proration		
Colorado					Dependent	Taxable	Tax Before Credits \$1 8 60 107 149 187 241	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	113	\$261	\$233	\$0	\$28	\$1	\$1
	\$ 5,000 - 9,999	106	803	611	1	190	8	3
	10,000 - 19,999	202	3,095	1,622	12	1,461	60	19
	20,000 - 29,999	161	3,958	1,568	54	2,335	107	33
	30,000 - 39,999	132	4,586	1,452	63	3,071	149	44
	40,000 - 49,999	118	5,264	1,554	47	3,662	187	43
	50,000 - 59,999	94	5,160	1,200	51	3,909	211	79
	60,000 - 74,999	112	7,574	1,484	65	6,025	341	102
	75,000 - 99,999	152	13,125	2,542	102	10,481	616	131
	100,000 and over	796	761,290	35,935	721	676,250	46,252	6,346
	Total	1,986	\$805,116	\$48,202	\$1,116	\$707,413	\$47,932	\$6,801

					Befor	e Proration		
Connecticut					Dependent	Taxable	Tax Before	Tax
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability
	Under \$ 5,000	1,326	\$2,999	\$2,672	\$0	\$326	\$13	\$8
	\$ 5,000 - 9,999	1,294	9,632	7,000	11	2,622	105	58
	10,000 - 19,999	2,698	40,795	22,159	553	18,083	744	376
	20,000 - 29,999	3,290	82,510	31,168	1,205	50,137	2,301	1,366
	30,000 - 39,999	3,648	127,619	37,386	1,511	88,722	4,490	2,915
	40,000 - 49,999	3,523	158,553	40,896	1,903	115,755	6,117	4,076
	50,000 - 59,999	3,354	184,349	43,376	2,320	138,653	7,507	4,841
	60,000 - 74,999	4,886	329,559	71,374	4,083	254,103	14,202	8,936
	75,000 - 99,999	7,063	613,841	118,482	6,847	488,512	28,473	17,080
	100,000 and over	28,877	14,057,979	829,429	35,888	13,049,382	890,066	410,342
	Total	59,959	\$15,607,835	\$1,203,942	\$54,319	\$14,206,295	\$954,018	\$449,999

					Before	Proration		
Florida					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	1,633	\$2,537	\$2,455	\$0	\$82	\$3	\$2
	\$ 5,000 - 9,999	1,168	8,792	7,999	7	786	31	13
	10,000 - 19,999	2,620	38,850	26,516	442	11,892	484	169
	20,000 - 29,999	2,304	57,225	26,617	612	29,996	1,311	494
	30,000 - 39,999	1,933	67,295	23,694	611	42,990	2,011	737
	40,000 - 49,999	1,604	72,018	20,903	550	50,565	2,532	887
	50,000 - 59,999	1,305	71,660	18,156	501	53,003	2,796	950
	60,000 - 74,999	1,561	104,631	23,784	635	80,213	4,448	1,530
	75,000 - 99,999	1,816	157,126	30,616	712	125,797	7,381	2,469
	100,000 and over	7,376	6,137,350	307,877	2,954	5,369,990	367,081	63,168
	Total	23,320	\$6,717,484	\$488,616	\$7,024	\$5,765,314	\$388,079	\$70,419

				Before	Proration		
				Dependent	Taxable	Tax Before	
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
Under \$ 5,000	153	\$281	\$254	\$0	\$26	\$1	\$0
\$ 5,000 - 9,999	150	1,086	912	3	171	7	3
10,000 - 19,999	341	5,156	3,103	96	1,957	80	27
20,000 - 29,999	265	6,524	2,650	139	3,735	168	57
30,000 - 39,999	249	8,735	2,797	148	5,789	280	86
40,000 - 49,999	207	9,311	2,427	135	6,749	346	100
50,000 - 59,999	173	9,550	2,428	104	7,019	373	103
60,000 - 74,999	208	13,967	2,872	141	10,954	612	188
75,000 - 99,999	269	23,287	4,220	215	18,852	1,102	298
100,000 and over	1,216	1,081,347	68,495	1,282	977,680	66,860	5,120
Total	3,231	\$1,159,244	\$90,159	\$2,262	\$1,032,932	\$69,828	\$5,982

\* Federal source New York Adjusted Gross Income includes non-New York income.

Georgia

					Before	Proration		
Illinois	Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
	Under \$ 5,000	220	\$369	\$314	\$0	\$54	\$2	\$1
	\$ 5,000 - 9,999	178	1,304	876	1	426	17	8
	10,000 - 19,999	238	3,490	1,833	29	1,627	67	28
	20,000 - 29,999	211	5,293	1,912	26	3,355	157	62
	30,000 - 39,999	203	7,123	2,005	37	5,080	262	93
	40,000 - 49,999	219	9,740	2,422	55	7,263	393	117
	50,000 - 59,999	148	8,092	1,695	61	6,336	353	94
	60,000 - 74,999	195	13,107	2,785	104	10,219	579	132
	75,000 - 99,999	336	29,366	5,330	201	23,835	1,420	324
	100,000 and over	3,944	4,284,387	183,222	4,849	3,908,498	267,540	18,110
	Total	5,892	\$4,362,270	\$202,395	\$5,363	\$3,966,694	\$270,791	\$18,968

					Before	Proration		
Maine					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	78	\$190	\$160	\$0	\$30	\$1	\$1
	\$ 5,000 - 9,999	83	601	391	0	210	8	4
	10,000 - 19,999	119	1,760	1,010	33	716	29	9
	20,000 - 29,999	102	2,577	1,103	36	1,438	64	19
	30,000 - 39,999	125	4,352	1,554	78	2,721	128	35
	40,000 - 49,999	89	4,032	1,221	64	2,748	135	41
	50,000 - 59,999	94	5,120	1,300	84	3,736	194	50
	60,000 - 74,999	70	4,665	1,098	70	3,497	189	61
	75,000 - 99,999	82	6,955	1,403	75	5,477	316	105
	100,000 and over	268	121,342	6,682	233	114,428	7,794	1,442
	Total	1,110	\$151,596	\$15,923	\$674	\$134,999	\$8,859	\$1,768

					Before	Proration		
Maryland					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	232	\$492	\$430	\$0	\$62	\$2	\$2
	\$ 5,000 - 9,999	205	1,525	1,071	1	452	18	10
	10,000 - 19,999	347	5,178	2,784	67	2,327	96	32
	20,000 - 29,999	305	7,567	2,887	115	4,564	208	72
	30,000 - 39,999	236	8,179	2,496	107	5,576	276	82
	40,000 - 49,999	192	8,632	2,300	88	6,244	328	110
	50,000 - 59,999	182	9,950	2,388	104	7,458	407	115
	60,000 - 74,999	220	14,812	3,280	131	11,401	637	167
	75,000 - 99,999	307	26,747	5,180	241	21,326	1,251	297
	100,000 and over	1,830	1,099,748	62,779	2,042	945,034	64,586	9,621
	Total	4,056	\$1,182,830	\$85,596	\$2,896	\$1,004,444	\$67,811	\$10,508

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					Bef	ore Proration		
Massachusetts					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	) 561	\$1,339	\$1,144	\$0	\$195	\$8	\$4
	\$ 5,000 - 9,999	9 594	4,355	2,986	1	1,368	55	27
	10,000 - 19,999	943	13,996	7,167	125	6,704	277	119
	20,000 - 29,999	9 717	17,801	6,756	175	10,870	500	207
	30,000 - 39,999	9 684	23,817	7,180	292	16,345	816	338
	40,000 - 49,999	9 641	28,717	7,206	351	21,160	1,109	427
	50,000 - 59,999	9 550	30,178	6,792	375	23,012	1,245	452
	60,000 - 74,999	657	44,158	8,656	464	35,037	1,967	693
	75,000 - 99,999	9 801	69,384	11,798	558	57,028	3,367	1,068
	100,000 and ove	r 3,818	3,155,170	147,410	3,668	2,588,656	176,934	21,751
	Tota	l 9,966	\$3,388,914	\$207,095	\$6,009	\$2,760,374	\$186,278	\$25,085

					Before I	Proration		
Michigan					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	126	\$288	\$250	\$0	\$38	\$2	\$1
	\$ 5,000 - 9,999	124	912	626	2	284	11	7
	10,000 - 19,999	159	2,342	1,167	23	1,152	47	24
	20,000 - 29,999	134	3,374	1,188	39	2,147	100	46
	30,000 - 39,999	96	3,376	950	33	2,394	122	48
	40,000 - 49,999	90	4,011	1,102	34	2,875	150	50
	50,000 - 59,999	92	5,056	1,154	51	3,851	206	47
	60,000 - 74,999	93	6,295	1,157	68	5,070	285	74
	75,000 - 99,999	120	10,387	1,979	103	8,305	483	91
	100,000 and over	816	826,503	45,015	814	780,674	53,409	7,072
	Total	1,850	\$862,545	\$54,588	\$1,167	\$806,789	\$54,815	\$7,458

					Before I	Proration		
Minnesota					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	53	\$132	\$115	\$0	\$17	\$1	\$0
	\$ 5,000 - 9,999	62	465	308	0	157	6	3
	10,000 - 19,999	86	1,269	670	5	594	24	7
	20,000 - 29,999	63	1,544	593	19	933	43	15
	30,000 - 39,999	55	1,940	542	20	1,378	70	25
	40,000 - 49,999	51	2,273	561	24	1,688	91	27
	50,000 - 59,999	37	2,041	498	20	1,523	83	23
	60,000 - 74,999	55	3,680	733	32	2,915	163	36
	75,000 - 99,999	80	6,968	1,228	52	5,687	336	58
	100,000 and over	562	632,987	50,495	623	581,869	39,820	1,698
	Total	1,104	\$653,301	\$55,743	\$795	\$596,762	\$40,638	\$1,892

					Before	Proration		
					Dependent	Taxable	Tax Before	
Income Cla	ass*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
Under	\$ 5,000	58	\$153	\$139	\$0	\$14	\$1	\$0
\$ 5,000	- 9,999	59	438	305	1	132	5	2
10,000	- 19,999	88	1,312	756	37	519	21	8
20,000	- 29,999	93	2,280	839	22	1,420	65	16
30,000	- 39,999	73	2,542	755	33	1,754	85	22
40,000	- 49,999	63	2,844	743	46	2,055	105	27
50,000	- 59,999	55	3,011	687	42	2,282	122	32
60,000	- 74,999	57	3,763	727	33	3,003	168	35
75,000	- 99,999	64	5,531	802	54	4,675	277	68
100,000	and over	452	368,640	18,110	542	319,485	21,855	1,398
	Total	1,062	\$390,514	\$23,863	\$810	\$335,338	\$22,704	\$1,609
	and over	452	368,640	18,110	542	319,485	21,855	

					Before I	Proration		
ew Hampshire					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	91	\$195	\$167	\$0	\$28	\$1	\$1
	\$ 5,000 - 9,999	87	643	444	5	195	8	4
	10,000 - 19,999	143	2,085	1,080	15	989	41	15
	20,000 - 29,999	112	2,846	1,078	25	1,743	81	32
	30,000 - 39,999	139	4,846	1,593	56	3,197	157	60
	40,000 - 49,999	129	5,831	1,470	76	4,285	221	63
	50,000 - 59,999	110	6,022	1,433	130	4,459	234	65
	60,000 - 74,999	118	7,917	1,797	129	5,991	329	71
	75,000 - 99,999	148	12,701	2,283	96	10,322	603	170
	100,000 and over	418	257,997	11,823	332	245,841	16,779	3,130
	Total	\$1,495	\$301,083	\$23,169	\$864	\$277,051	\$18,455	\$3,610

					Befor	e Proration		
New Jersey					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	6,532	\$16,069	\$14,573	\$0	\$1,496	\$60	\$40
	\$ 5,000 - 9,999	8,508	64,187	51,347	59	12,780	511	290
	10,000 - 19,999	18,748	281,839	167,541	6,498	107,799	4,415	2,559
	20,000 - 29,999	24,094	608,439	236,399	13,107	358,933	16,298	12,064
	30,000 - 39,999	28,626	1,001,471	297,391	15,924	688,156	34,420	27,951
	40,000 - 49,999	25,878	1,161,715	295,977	17,370	848,368	44,647	35,654
	50,000 - 59,999	22,910	1,257,662	294,842	18,845	943,975	50,909	39,158
	60,000 - 74,999	30,165	2,029,884	436,127	29,847	1,563,910	87,062	63,222
	75,000 - 99,999	39,478	3,422,837	655,019	44,010	2,723,807	158,191	106,815
	100,000 and over	85,734	25,572,317	1,985,555	107,792	23,388,183	1,584,313	833,000
	Total	290,673	\$35,416,419	\$4,434,773	\$253,453	\$30,637,407	\$1,980,826	\$1,120,754

\* Federal source New York Adjusted Gross Income includes non-New York income.

Missouri

					Before	Proration		
North Carolina					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	329	\$619	\$571	\$0	\$48	\$2	\$1
	\$ 5,000 - 9,999	297	2,271	1,862	12	397	16	8
	10,000 - 19,999	735	11,043	6,701	193	4,148	170	44
	20,000 - 29,999	575	14,317	5,914	283	8,121	361	92
	30,000 - 39,999	437	15,223	5,193	244	9,786	458	143
	40,000 - 49,999	378	16,938	4,770	246	11,922	584	151
	50,000 - 59,999	276	15,194	3,597	173	11,424	597	173
	60,000 - 74,999	324	21,640	4,525	253	16,862	927	251
	75,000 - 99,999	349	30,164	5,545	287	24,332	1,407	446
	100,000 and over	1,215	828,784	45,627	1,232	763,081	52,129	6,961
	Total	4,915	\$956,194	\$84,306	\$2,923	\$850,120	\$56,649	\$8,268

		Proration	Before					
	Tax Before	Taxable	Dependent					
Tax Liabil	Credits	Income	Exemptions	Deductions	NYAGI*	Number	ss*	Income Cla
	\$2	\$38	\$0	\$333	\$371	178	\$ 5,000	Under
	17	434	0	960	1,394	190	9,999	\$ 5,000 -
	63	1,529	33	1,718	3,280	225	19,999	10,000 -
	139	3,055	85	1,926	5,066	205	29,999	20,000 -
	228	4,590	88	2,055	6,733	191	39,999	30,000 -
	252	4,847	80	1,638	6,565	146	49,999	40,000 -
	282	5,279	91	1,529	6,900	126	59,999	50,000 -
1	479	8,479	106	2,063	10,648	159	74,999	60,000 -
1	830	14,033	161	3,095	17,289	201	99,999	75,000 -
5,2	79,133	1,156,593	1,131	74,907	1,328,533	1,111	and over	100,000
\$5.8	\$81,424	\$1,198,878	\$1,774	\$90,224	\$1,386,777	2,732	Total	

					Before	Proration		
Pennsylvania					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	1,893	\$4,880	\$4,388	\$0	\$493	\$20	\$11
	\$ 5,000 - 9,999	1,960	14,678	12,026	32	2,620	105	53
	10,000 - 19,999	4,033	60,713	37,347	1,761	21,605	880	462
	20,000 - 29,999	4,309	107,548	45,498	3,146	58,904	2,589	1,675
	30,000 - 39,999	4,447	155,519	51,127	4,045	100,347	4,656	3,305
	40,000 - 49,999	4,201	188,397	52,123	4,366	131,909	6,427	4,450
	50,000 - 59,999	3,386	185,680	44,552	3,824	137,304	7,014	4,640
	60,000 - 74,999	3,609	241,011	50,265	4,222	186,524	10,131	6,505
	75,000 - 99,999	3,024	258,919	45,739	3,549	209,632	12,123	7,201
	100,000 and over	5,512	2,946,734	144,159	6,194	2,776,510	189,244	36,108
	Total	36,374	\$4,164,080	\$487,223	\$31,140	\$3,625,847	\$233,190	\$64,408

\* Federal source New York Adjusted Gross Income includes non-New York income.

Ohio

					Before	Proration		
Rhode Island					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	104	\$244	\$209	\$0	\$35	\$1	\$1
	\$ 5,000 - 9,999	99	759	525	1	233	9	4
	10,000 - 19,999	135	1,984	1,069	16	898	37	13
	20,000 - 29,999	92	2,289	832	24	1,433	66	28
	30,000 - 39,999	82	2,846	820	46	1,980	97	39
	40,000 - 49,999	62	2,758	732	43	1,983	102	39
	50,000 - 59,999	61	3,340	747	44	2,549	135	47
	60,000 - 74,999	87	5,861	1,257	71	4,533	249	86
	75,000 - 99,999	97	8,277	1,432	88	6,756	392	128
	100,000 and over	327	243,549	12,055	284	231,207	15,795	1,581
	Total	1,146	\$271,907	\$19,679	\$617	\$251,608	\$16,884	\$1,965

					Before	Proration		
South Carolina					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	146	\$285	\$268	\$0	\$17	\$1	\$0
	\$ 5,000 - 9,999	156	1,168	991	2	176	7	3
	10,000 - 19,999	262	3,887	2,523	71	1,293	52	15
	20,000 - 29,999	216	5,368	2,325	129	2,914	127	44
	30,000 - 39,999	169	5,933	1,929	68	3,936	186	76
	40,000 - 49,999	130	5,815	1,612	85	4,118	205	60
	50,000 - 59,999	116	6,360	1,619	70	4,671	240	72
	60,000 - 74,999	138	9,248	1,965	95	7,188	393	116
	75,000 - 99,999	164	14,185	2,710	92	11,383	662	193
	100,000 and over	466	242,358	15,875	306	226,177	15,426	3,734
	Total	1,963	\$294,608	\$31,817	\$917	\$261,874	\$17,300	\$4,314

					Before I	Proration		
Tennessee					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	60	\$97	\$92	\$0	\$5	\$0	\$0
	\$ 5,000 - 9,999	60	456	368	0	87	3	2
	10,000 - 19,999	79	1,147	722	25	401	16	6
	20,000 - 29,999	99	2,433	984	29	1,420	63	20
	30,000 - 39,999	99	3,433	1,109	54	2,270	108	39
	40,000 - 49,999	54	2,417	673	38	1,706	86	22
	50,000 - 59,999	58	3,172	820	34	2,317	121	31
	60,000 - 74,999	80	5,365	1,187	67	4,111	225	67
	75,000 - 99,999	79	6,965	1,251	63	5,651	332	74
	100,000 and over	431	388,820	15,133	436	373,248	25,520	1,102
	Total	1,099	\$414,305	\$22,341	\$746	\$391,216	\$26,474	\$1,363

				Before	Proration		
				Dependent	Taxable	Tax Before	
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
Under \$ 5,000	168	\$294	\$269	\$0	\$25	\$1	\$1
\$ 5,000 - 9,999	156	1,196	955	2	239	10	5
10,000 - 19,999	302	4,502	2,645	76	1,781	73	23
20,000 - 29,999	279	6,974	2,766	98	4,110	186	64
30,000 - 39,999	220	7,706	2,536	87	5,083	249	92
40,000 - 49,999	196	8,842	2,307	95	6,439	335	103
50,000 - 59,999	183	10,025	2,185	88	7,752	419	121
60,000 - 74,999	227	15,242	3,212	145	11,884	669	178
75,000 - 99,999	286	25,097	4,658	227	20,213	1,188	344
100,000 and ove	2,221	2,530,405	168,277	2,375	2,042,693	139,778	9,032
Tota	4,238	\$2,610,283	\$189,811	\$3,192	\$2,100,219	\$142,909	\$9,962

					Before I	Proration		
Vermont					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	216	\$555	\$486	\$0	\$69	\$3	\$2
	\$ 5,000 - 9,999	256	1,921	1,508	4	409	16	7
	10,000 - 19,999	455	6,869	4,011	98	2,760	112	53
	20,000 - 29,999	448	11,077	4,468	266	6,343	284	139
	30,000 - 39,999	410	14,431	4,597	327	9,508	449	242
	40,000 - 49,999	367	16,592	4,543	323	11,726	575	268
	50,000 - 59,999	326	17,846	4,331	335	13,179	672	343
	60,000 - 74,999	356	23,731	4,972	342	18,417	994	479
	75,000 - 99,999	300	26,002	4,458	312	21,232	1,233	523
	100,000 and over	535	257,132	14,806	497	208,831	14,200	3,671
	Total	3,669	\$376,156	\$48,180	\$2,505	\$292,473	\$18,538	\$5,728

					Before	Proration		
					Dependent	Taxable	Tax Before	
ne Class	S*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
nder	\$ 5,000	287	\$487	\$445	\$0	\$42	\$2	\$1
- 000	9,999	260	1,955	1,479	1	475	19	10
- 000	19,999	610	9,209	5,202	152	3,855	159	44
- 000	29,999	522	12,888	4,904	234	7,751	352	96
- 000	39,999	396	13,727	4,352	190	9,186	446	125
- 000	49,999	334	15,041	3,896	201	10,944	567	151
- 000	59,999	300	16,487	3,819	179	12,490	672	209
- 000	74,999	348	23,342	4,947	265	18,130	1,014	284
- 000	99,999	442	38,127	6,632	365	31,131	1,827	470
000	and over	2,189	1,415,506	83,226	2,226	1,213,871	82,949	11,049
	Total	5,688	\$1,546,771	\$118,901	\$3,813	\$1,307,874	\$88,006	\$12,440
	nder 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 -	000         -         9,999           000         -         19,999           000         -         29,999           000         -         29,999           000         -         39,999           000         -         39,999           000         -         59,999           000         -         59,999           000         -         74,999           000         -         99,999           000         -         99,999           000         -         00,99,999           000         -         00,99,999	Inder         \$ 5,000         287           000         -         9,999         260           000         -         19,999         610           000         -         29,999         522           000         -         39,999         396           000         -         39,999         334           000         -         59,999         300           000         -         74,999         348           000         -         99,999         442           000         and over         2,189	Inder         \$ 5,000         287         \$487           000         -         9,999         260         1,955           000         -         19,999         610         9,209           000         -         29,999         522         12,888           000         -         39,999         396         13,727           000         -         49,999         334         15,041           000         -         59,999         348         23,342           000         -         74,999         348         23,342           000         -         99,999         442         38,127           000         and over         2,189         1,415,506	Inder         \$ 5,000         287         \$487         \$445           000         -         9,999         260         1,955         1,479           000         -         19,999         610         9,209         5,202           000         -         29,999         522         12,888         4,904           000         -         39,999         396         13,727         4,352           000         -         49,999         334         15,041         3,896           000         -         59,999         300         16,487         3,819           000         -         74,999         348         23,342         4,947           000         -         99,999         442         38,127         6,632           000         and over         2,189         1,415,506         83,226	Number         NYAGI*         Deductions         Dependent Exemptions           nder         \$ 5,000         287         \$487         \$445         \$00           000         -         9,999         260         1,955         1,479         1           000         -         19,999         610         9,209         5,202         152           000         -         29,999         522         12,888         4,904         234           000         -         39,999         396         13,727         4,352         190           000         -         49,999         334         15,041         3,896         201           000         -         59,999         300         16,487         3,819         179           000         -         74,999         348         23,342         4,947         265           000         -         99,999         442         38,127         6,632         365           000         and over         2,189         1,415,506         83,226         2,226	ne Class*         Number         NYAGI*         Deductions         Exemptions         Income           ider         \$ 5,000         287         \$487         \$445         \$0         \$42           000         -         9,999         260         1,955         1,479         1         475           000         -         19,999         610         9,209         5,202         152         3,855           000         -         29,999         522         12,888         4,904         234         7,751           000         -         39,999         396         13,727         4,352         190         9,186           000         -         49,999         334         15,041         3,896         201         10,944           000         -         59,999         300         16,487         3,819         179         12,490           000         -         74,999         348         23,342         4,947         265         18,130           000         -         99,999         442         38,127         6,632         365         31,131           000         and over         2,189         1,415,506         83,226 <td< td=""><td>Number         NYAGI*         Deductions         Dependent Exemptions         Taxable Income         Tax Before Credits           oder         \$ 5,000         287         \$487         \$445         \$0         \$42         \$2           000         -         9,999         260         1,955         1,479         1         475         19           000         -         19,999         610         9,209         5,202         152         3,855         159           000         -         29,999         522         12,888         4,904         234         7,751         352           000         -         39,999         396         13,727         4,352         190         9,186         446           000         -         49,999         334         15,041         3,896         201         10,944         567           000         -         59,999         300         16,487         3,819         179         12,490         672           000         -         74,999         348         23,342         4,947         265         18,130         1,014           000         -         99,999         442         38,127         6,632</td></td<>	Number         NYAGI*         Deductions         Dependent Exemptions         Taxable Income         Tax Before Credits           oder         \$ 5,000         287         \$487         \$445         \$0         \$42         \$2           000         -         9,999         260         1,955         1,479         1         475         19           000         -         19,999         610         9,209         5,202         152         3,855         159           000         -         29,999         522         12,888         4,904         234         7,751         352           000         -         39,999         396         13,727         4,352         190         9,186         446           000         -         49,999         334         15,041         3,896         201         10,944         567           000         -         59,999         300         16,487         3,819         179         12,490         672           000         -         74,999         348         23,342         4,947         265         18,130         1,014           000         -         99,999         442         38,127         6,632

\* Federal source New York Adjusted Gross Income includes non-New York income.

Virginia

Texas

					Before	Proration		
Washington					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	99	\$96	\$86	\$0	\$10	\$0	\$0
	\$ 5,000 - 9,999	61	442	369	0	74	3	1
	10,000 - 19,999	149	2,203	1,201	31	971	40	12
	20,000 - 29,999	102	2,574	1,000	34	1,540	70	18
	30,000 - 39,999	76	2,649	841	20	1,787	87	29
	40,000 - 49,999	61	2,786	740	33	2,014	103	29
	50,000 - 59,999	61	3,345	759	40	2,546	137	26
	60,000 - 74,999	87	5,823	1,242	48	4,533	255	61
	75,000 - 99,999	118	10,240	2,111	83	8,045	470	117
	100,000 and over	480	411,846	16,243	412	395,191	27,025	2,475
	Total	1,294	\$442,005	\$24,592	\$701	\$416,712	\$28,190	\$2,768

					Before I	Proration		
District of Colum	ıbia				Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	35	\$74	\$63	\$0	\$11	\$0	\$0
	\$ 5,000 - 9,999	34	265	189	0	75	3	1
	10,000 - 19,999	82	1,216	609	4	603	25	9
	20,000 - 29,999	97	2,416	836	7	1,573	73	23
	30,000 - 39,999	72	2,498	670	5	1,824	96	29
	40,000 - 49,999	53	2,393	566	15	1,811	100	29
	50,000 - 59,999	57	3,120	608	16	2,496	141	36
	60,000 - 74,999	44	3,008	521	10	2,477	146	27
	75,000 - 99,999	79	6,988	1,189	22	5,776	352	65
	100,000 and over	756	584,246	38,356	592	545,298	37,316	5,777
	Total	1,309	\$606,222	\$43,606	\$671	\$561,945	\$38,251	\$5,997

					Before	Proration		
Other States					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	652	\$1,330	\$1,191	\$0	\$139	\$6	\$3
	\$ 5,000 - 9,999	643	4,867	3,667	8	1,192	48	23
	10,000 - 19,999	1,177	17,356	9,933	190	7,233	297	102
	20,000 - 29,999	991	24,512	9,950	411	14,151	634	197
	30,000 - 39,999	811	28,414	9,124	424	18,866	908	280
	40,000 - 49,999	630	28,270	7,808	382	20,080	1,012	299
	50,000 - 59,999	559	30,528	7,349	371	22,808	1,200	304
	60,000 - 74,999	596	40,110	8,541	470	31,099	1,729	463
	75,000 - 99,999	778	67,575	12,398	616	54,561	3,192	798
	100,000 and over	3,175	3,538,164	188,885	2,975	3,097,091	211,828	14,409
	Total	10,012	\$3,781,125	\$258,847	\$5,847	\$3,267,218	\$220,854	\$16,876

					Before	Proration		
Canada					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	475	\$396	\$382	\$0	\$14	\$1	\$0
	\$ 5,000 - 9,999	132	968	869	10	88	4	2
	10,000 - 19,999	269	3,979	2,161	121	1,698	70	51
	20,000 - 29,999	250	6,236	2,106	126	4,004	185	158
	30,000 - 39,999	218	7,661	1,905	161	5,596	288	246
	40,000 - 49,999	137	6,110	1,171	118	4,821	266	235
	50,000 - 59,999	87	4,762	776	68	3,918	227	185
	60,000 - 74,999	81	5,344	851	89	4,404	258	219
	75,000 - 99,999	62	5,319	663	53	4,603	283	199
	100,000 and over	225	142,474	2,998	192	139,284	9,526	2,270
	Total	1,936	\$183,250	\$13.880	\$938	\$168,431	\$11,106	\$3,565

					Before I	Proration		
United Kingdom	Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable	Tax Before Credits	Tax Liability
	Income class	Number	NTAGI	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	82	\$76	\$75	\$0	\$0	\$0	\$0
	\$ 5,000 - 9,999	34	254	218	2	34	1	1
	10,000 - 19,999	34	473	267	2	204	8	6
	20,000 - 29,999	13	326	93	0	233	11	7
	30,000 - 39,999	25	865	208	2	655	34	23
	40,000 - 49,999	15	673	155	3	515	28	17
	50,000 - 59,999	16	906	185	4	718	42	30
	60,000 - 74,999	25	1,669	281	11	1,377	79	33
	75,000 - 99,999	22	1,915	292	20	1,603	98	54
	100,000 and over	241	130,009	3,065	294	126,650	8,657	2,708
	Total	507	\$137,166	\$4,840	\$338	\$131,988	\$8,958	\$2,878

					Before I	Proration		
Germany					Dependent	Taxable	Tax Before	
	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	65	\$80	\$80	\$0	\$0	\$0	\$0
	\$ 5,000 - 9,999	69	512	454	0	58	2	2
	10,000 - 19,999	36	529	284	2	244	10	7
	20,000 - 29,999	18	447	177	2	268	13	10
	30,000 - 39,999	14	486	106	1	379	20	18
	40,000 - 49,999	13	585	132	1	452	25	20
	50,000 - 59,999	13	713	109	4	600	35	26
	60,000 - 74,999	11	718	115	5	599	35	28
	75,000 - 99,999	13	1,134	120	6	1,008	62	41
	100,000 and over	52	17,842	582	51	17,209	1,173	474
	Total	304	\$23,048	\$2,158	\$72	\$20,817	\$1,375	\$625

				Before	Proration		
				Dependent	Taxable	Tax Before	
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
Under \$ 5,000	92	\$41	\$35	\$0	\$5	\$0	\$0
\$ 5,000 - 9,999	7	54	46	0	8	0	0
10,000 - 19,999	21	322	170	4	148	6	4
20,000 - 29,999	10	241	76	4	161	8	6
30,000 - 39,999	10	347	89	6	251	13	11
40,000 - 49,999	7	313	59	2	252	14	10
50,000 - 59,999	7	386	77	2	306	17	13
60,000 - 74,999	9	623	102	5	516	31	18
75,000 - 99,999	7	615	78	2	535	32	15
100,000 and over	64	28,586	1,565	78	26,943	1,841	456
Total	234	\$31,528	\$2,297	\$103	\$29,128	\$1,961	\$535

					Before	Proration		
All Other					Dependent	Taxable	Tax Before	
Countries	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	875	\$1,017	\$998	\$1	\$18	\$1	\$0
	\$ 5,000 - 9,999	270	1,915	1,761	2	151	6	3
	10,000 - 19,999	386	5,594	3,492	104	1,998	82	46
	20,000 - 29,999	260	6,426	2,507	157	3,762	171	102
	30,000 - 39,999	188	6,504	1,885	73	4,546	229	141
	40,000 - 49,999	158	7,064	1,675	61	5,327	284	173
	50,000 - 59,999	139	7,652	1,393	85	6,173	350	198
	60,000 - 74,999	152	10,249	1,789	104	8,356	488	252
	75,000 - 99,999	239	20,568	2,937	141	17,489	1,063	519
	100,000 and over	1,659	971,143	27,918	1,554	941,672	64,402	18,034
	Total	4,326	\$1,038,132	\$46,357	\$2,282	\$989,493	\$67,076	\$19,468

					Before	Proration		
Residence					Dependent	Taxable	Tax Before	
Unknown	Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability
	Under \$ 5,000	6,163	\$8,607	\$8,215	\$2	\$390	\$16	\$6
	\$ 5,000 - 9,999	3,569	26,516	22,464	54	3,998	160	81
	10,000 - 19,999	6,508	95,600	52,994	964	41,642	1,701	994
	20,000 - 29,999	4,305	107,166	41,277	1,625	64,265	2,928	1,776
	30,000 - 39,999	3,636	126,445	39,249	1,678	85,517	4,286	2,946
	40,000 - 49,999	2,673	119,464	30,593	1,504	87,367	4,664	3,182
	50,000 - 59,999	1,871	102,597	22,103	1,127	79,367	4,408	3,024
	60,000 - 74,999	2,099	140,805	25,823	1,355	113,627	6,582	4,363
	75,000 - 99,999	2,469	214,223	32,199	1,752	180,272	10,887	7,305
	100,000 and over	10,937	6,340,228	301,592	9,927	6,028,703	411,949	190,675
	Total	44,230	\$7,281,652	\$576,509	\$19,989	\$6,685,148	\$447,580	\$214,352

\* Federal source New York Adjusted Gross Income includes non-New York income.

Japan

# **Part-Year Residents**

Tables 9 and 10 highlight information on individuals who had income from New York sources and resided in New York for only part of 1997. Data reported by these individuals have been classified by the federal amount of New York adjusted gross income, as determined on form IT-203. For tax years prior to 1997, data for part-year filers was classified by only the New York source amount of New York adjusted gross income. Therefore, data users should exercise caution when comparing 1997 data to prior years.

- In 1997, part-year resident filers represented less than two percent of all personal income tax filers.
- The number of filers identified as part-year residents increased by 3.6 percent to 158,842 in 1997.
- Tax liability reported by part-year residents equaled \$280.9 million in 1997.

OTPA uses a multi-step process for assigning tax returns to the part-year resident category. The primary selection criterion, also used for classifying full-year resident and full-year nonresident filers, is tax return type. In effect, OTPA considers only tax return IT-203 filers for the potential part-year return population. This selection method adheres to personal income tax form instructions which direct part-year filers to use the IT-203 tax form. However, the resulting part-year population is understated because the Tax Law permits filers to compute their tax either as residents or part-year residents to minimize tax liability. For example, move-ins may file a resident tax return although they are a resident for only a portion of the tax year and they have no New York income during their nonresident period. For the purposes of this report, data on these filers are included in the full-year resident tables.

After limiting the potential part-year resident population to IT-203 form filers, OTPA computer programs review the tax form to select part-year tax form check-off box, permanent address, and tax mailing label address information. These data are used to cull the part-year filers from the entire IT-203 population. Unfortunately, the data presented in these fields are not always critical to the processing of the return. Part-year resident information can often be conflicting, potentially misleading and incomplete, thereby reducing the reliability of the data.

Two other factors further diminish the usefulness of these data as a tool for understanding migration trends. First, the data are not an inclusive representation of part-year resident activity occurring within the state. Part-year residents filing a resident return are identified as full-year residents. Also, the displayed information includes data only from filers with a continuing linkage 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. An additional potential complexity is the effect that length of residency has on income and liability data presented in the table.

Table 9: Total Income and	Item	1996	1997
Tax Liability of Part-Year	All Returns		
Residents in 1996 and 1997 (Dollar Data in Thousands)	Number	153,322	158,842
(Donal Data in mousands)	Total Income*	\$5,046,837	\$9,993,805
	Tax Liability**	\$260,338	\$280,854
	Taxable Returns		
	Number	127,055	132,446
	Total Income*	\$4,914,451	\$9,615,257
	Tax Liability**	\$261,813	\$282,485
	Nontaxable Returns		
	Number	26,267	26,396
	Total Income*	\$132,386	\$378,548
	Tax Liability**	(\$1,475)	(\$1,631)

\* Total income is New York source NYAGI on IT-203 tax form in 1996 and federal source NYAGI, including

non-New York income, in 1997. \*\* Includes refundable tax credits.

#### Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns)

(Dollar Data in Thousands)

	Before Proration										
				Dependent	Taxable	Tax Before					
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Tax Liability				
Under \$ 5,000	8,355	\$21,446	\$20,251	\$0	\$1,195	\$48	(\$102)				
\$ 5,000 - 9,999	14,259	108,811	92,680	177	15,954	638	(310)				
10,000 - 19,999	31,271	464,191	264,323	7,590	192,278	7,847	2,672				
20,000 - 29,999	23,936	592,131	219,185	8,373	364,572	16,626	8,862				
30,000 - 39,999	18,153	630,106	177,655	7,389	445,062	22,309	12,473				
40,000 - 49,999	12,865	575,122	134,763	5,947	434,412	23,035	12,746				
50,000 - 59,999	9,622	527,264	107,229	5,128	414,907	22,754	12,741				
60,000 - 74,999	10,302	690,286	124,334	6,297	559,654	31,915	17,626				
75,000 - 99,999	10,667	921,106	142,609	7,570	770,927	45,840	25,325				
100,000 and over	19,412	5,463,342	360,142	16,198	5,087,002	344,601	188,822				
Total	158,842	\$9,993,805	\$1,643,172	\$64,670	\$8,285,963	\$515,613	\$280,854				

# **Data Sources**

	The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 1997 New York State income tax returns. These returns were processed during calendar year 1998. The full-year resident data were drawn from the three resident tax forms: IT-100, IT-200, and IT-201. Full-year nonresident and part-year resident filers generally file the IT-203 income tax return. A sample of each resident, nonresident, and part-year resident tax return for 1997 appears in the Appendix.
Tax Liability and Collections	The data presented in this report represent tax liability and not tax collections. Tax liability is defined as State income tax owed as reported on a New York State personal income tax return. In contrast, annual tax collections summarize all payments made under the income tax law for at least three tax return years. These payments include withholding, collections on audit assessments for current and prior year returns, settlements on current year returns (final payments and refunds), and estimated payments for subsequent year returns.

# Appendix: New York State Personal Income Tax Returns — 1997

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IT-100 (1997) (back)

#### **Request for Direct Deposit**

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			I a	C Account numbe	r 🖕																			
				Claim fo	r Farr	hed		me	Cr	edit	fo	r	IT.	100	F	مان	re							—
2	Di	id you cl	laim the <b>feder</b>	al earned income													_	2	<b>I</b> '	Yes			No	
3	W	as your 1	1997 investment	income greater than	\$2,250? If	Yes,	<b>stop</b> ; you	do not q	qualify	y for th	e NYS	S cr	redit.	(see in	structi	ions) .	. :	3	•	Yes			No	
4	D			ng children on you line number 5 be												d on	 fede	<b>4</b> eral		<b>Yes</b> edul			No	
_				name and middle i			ationship	Number	of ived	Person with disability				ocial									of birt	th
										•	] •			-	-						•	1 9	)	$\Box$
										:	1	Γ		T -	-							19	)	Π
	*	Place a	an <b>X</b> in this be	ox <b>only</b> if you che	ecked Yes	s on	your 199	7 fede	ral S	Sched	ule E	IC	, line	9 3b.						Doll	ars		C	Cents
5		-		le scholarship or om your federal Earr	-	-			-									5						
6				ome (from your fed														6						
		re you h	naving the IR	S figure the credit	t for you?	Plf Ye	es, write	<b>EIC</b> in	the	area	at the	e le	eft o	f line				7		-,				
		on the	front of this f	orm																			No	
									_		-					4.0	·	_		Yes	-			
8	Li		w the <b>qualify</b> i	im for Child	d and are claim	De ning.`	epenc You need	<b>lent</b> d not re	<b>Ca</b>	are at this	Cre infor	ed ma	<b>lit f</b> ation	<b>or</b> if yo	u ar	re	·	_						
8		claimin	w the <b>qualify</b> ing the earned	m for Chile	<b>d and</b> are claim ove and y	<b>De</b> ning.` you h	<b>epenc</b> You need have alre	<b>lent</b> d not re ady ide	<b>Ca</b> epea entifi	are at this ed yo	Cre infor	ed ma uali	l <b>it f</b> ation	or if yo g chil	u ar drer	re n in	0 F	_						
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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



This is a scannable form; please file this										٦		1						
				ype		/1				e Tax Departr rn, enter both n		V Yo	our socia	l security	/ numb	er		
				or type	Last name	FIR	st name and	a middle initia	i (if joint retu	rn, enter both n	ames)			II	1			
				print	Mailing addre	SS (number and s	atraat ar rural	routo		Apartment nu	mbor			social se	curity r	ստե	er	
				, pr	Maining addre	SS (number and a	Sireel Or Turar	Toule)		Apartment nu	IIIDEI							Π
				l, or	City, village o	r post office		State		ZIP code	9	NY S	State cou	unty of r	esider	ICe		
				label,	ony, village o	post onice		Oldie		2.1 0000		•			coluci	00		
					In the space	e below, print	or typo yo		at homo ar	droce within	Now York	Scho	ol distri	ct name				
				Attach		not the same						•						
			Ī			ddress (number		_		Apartment nu		Scho	ol distric	t				
												cod	le numb	er				
			Ī	City, v	/illage or post of	office	State	Z	P code	If taxpayer i	s deceased,	enter fi	rst nam	e and da	te of o	leath	۱.	
							NY								+	+		
		(A) F	ilina -	1	Single				(B) Did	you itemize y	our deduc	tions	on					
		• •	tatus	_	<u> </u>				• •	1997 federal				Yes		N	0	
		n n	nark	2		d filing joint re er spouse's socia		imber above)	-					-	-		-	_
Staple	check or	а	n "X"		(ente	1 Spouse 3 Socie	a security nu	inder adovej	(C) Can	you be clain	ned as a de	epende	ent	_			_	
money here	y order	∎ ir	n one	3		d filing separa			on a	nother taxpay	er's federal	returr	i?	Yes		Ν	0	
		b	ox:		(ente	er spouse's socia	ai security nu	imber above)	(D) If yo	u do not need	l forms mai	led to	vou nex	ĸt				
				4	Head	of household (	with qualifyin	ng person)		, mark an "X"								
				5	Qualify	ing widow(er) wit	th dependent	t child										
														Dollars			Cen	ts
4	Mogo	o oolori	oo tino	oto							Г	1						
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3	Divide	end inco	me								[	3						
-											-	 		_,				
4	Taxab	le refun	ds, cred	lits or	offsets of stat	e and local ind	come taxes	(also enter or	line 12 belo	w)	[	4						
											-			Í		ר ר		
5	Unem	ploymer	nt comp	ensati	on							5		_;		[		
											Г					ר ר		
6	Add li	nes 1 th	nrough 5	5							L	6		_,		_ <b>_</b> .[		
_											Г	_				٦٢		
7	Individ	dual reti	rement	arrang	gement (IRA) o	deduction (see	instructions,	page 9)			L	7		_,		<u>_</u> .		
0	Cubtre	oot lino '	7 from li	ino 6		ederal adjuste	od aroca in				7	8						
8	Subira	actime		ine o.	This is your in		eu gross ir							_,		L		
9	Public	: employ	vee cont	ributic	ons (see instr., j	nage 9) Identi	ify:					9						
-												 		_,		 r		
10	Flexib	le benei	fits prog	ram (I	IRC 125 amou	unt) <i>(see instr., j</i>	page 9) Ide	entify:				10				[		
											-					ר ר		
11	Add li	nes 8, 9	) and 10	)								11		_;				
12	Taxable	e refunds,	credits of	r offsets	s of state and loc	al income taxes f	rom line 4 abo	ove 1	2	_ ;								
												Г					-	٦
13	Intere	st incom	ne on U.	.S. go	vernment bon	ds (see instructi	ions, page 9)	1	3	_ <b>,</b>				ur che				•
									. 🗆					he fror the are				
14	New Y	York stai	ndard d	educti	on <i>(see instruc</i>	tions, page 9)		1	¥	_ ,				ine are	ainc	licat	eu. -	
15	Evomet	tions for	lonon de -	te ont	I (not the same ' '	l fadaral avamation	o instruction	e 10) <b>1</b>	, []	0 0 0	0 0							
15	⊏xempt	uons tor (	reheuaei	its only	y (not the same as tota	al federal exemptions; se	e instructions, page	e IU)		_,,		-				r		
16	Add lii	nes 12 -	through	15 <i>(if</i>	line 16 is more	than or equal to	line 11 coo	instructions for	r line 17 pa	ne 10)	<b>_</b> [	16						
10	Auu III	103 12	anouyn	10 (#		man or equal lo	- inte TT, See	man actions IC	i inie i r, pag	<i>j</i> o <i>10j</i>	· · · · · · · PL	 		,			l	
17	Subtra	act line	16 from	line 1	1. This is you	r taxable inco	ome (if \$65.0	000 or more. <b>s</b>	t <b>op</b> : you mus	t file Form IT-20	01)	17						
0117					-	annable form							<u> </u>	_,		ייים T-20	0 19	97

IT-2	200 (1997) (back)	Dollars	<b></b>	Cents	;
18	Enter the amount from line 17 on the front page. This is your <b>taxable income</b>		∐.		
19	New York State tax on line 18 amount. (Use the State Tax Table, violet pages 37 through 44) 19	<u>;</u>	Ш.		
20	New York State household credit (from table I, II, or III; see instructions, page 10)	<u> </u>	Ц.		
21 22		,	⊥.		
23	City of New York household credit (see instructions, page 11)				
24	Subtract line 23 from line 22 (if line 23 is more than line 22, leave blank) 24				
25 26	City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 11)				
27	·····································				٦
	Add lines 24 through 27. This is the total of your city of New York and city of Yonkers taxes	<u>;</u>	⊥]. ∏]		
	If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions, page 12) 29 If you want to contribute to the Lake Placid Olympic Fund, enter \$2 (\$4 if your spouse <b>also</b> wants to	;	⊥	00	
31	contribute and you are filing jointly. See instructions, page 12)       30         If you want to give a Gift for Breast Cancer Research and Education, enter amount -       31		⊥ ∏	00	
32	\$5, \$10, \$20, other <i>(see instructions, page 12)</i> <b>31</b> If you want to contribute to the Missing and Exploited Children Clearinghouse Fund, enter amount - \$5, \$10, \$20, other <i>(see instructions, page 12)</i> <b>32</b>		⊥ □.	00	
33	Add lines 21, 28, 29, 30, 31, and 32	,	$\square$ .		
34	New York State child and dependent care credit (from Form IT-216; attach form)		:		=
35	New York State earned income credit (from Form IT-215; attach form)	ple your wage and	d		
36	Real property tax credit (from Form IT-214, line 17; attach form)	statements at the of the back of this urn. See Step 7, p	s		
37	Total New York State tax withheld (staple wage and tax statements; see instr., page 12) 37 ass	for the proper sembly of your retu d attachments.	urn		
38	Total city of New York tax withheld (staple wage and tax statements; see instr., page 12) 38				
39	Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 12)				
40	Add lines 34 through 39		$\square$ .		
41	If line 40 is more than line 33, subtract line 33 from line 40. This is the amount to be refunded to you 41 If you choose to have your refund sent directly to your bank account, complete a, b, and c below	,	$\Box$ .		]
	(see instructions, page 13).  a Routing number  c Account number  c Account number	avings			
42	If line 40 is less than line 33, subtract line 40 from line 33. This is the amount you owe (do not send cash; make your check or money order payable to New York State Income Tax; write your social security number and 1997 income tax on it)				
	Paid         Preparer's signature         Date         Mark "X" if self- employed         Sign         Your signature	,			_
	eparer's se Only Firm's name (or yours, if self-employed) Preparer's social security number Return Return				_
Add	tress Employer identification number Here Date Daytime phone num	iber (optional)			

This is a scannable form; please file this original return with the Tax Department. Mail to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001

	New York State Department of Tax	ation and Finance		$\square$		
R	esident Income	Tax Ret	turn	5 1997		-201
	lew York State   City of New Yo					
Fo	the full year January 1, 1997, through	•		tax year begi	nning	+ +97
For office use only	First name and middle initial (if	<sup>r</sup> joint return, enter bo	oth names)	and er	nding	+ $+$ $+$
				Your social	security number	<del></del> .
ut or					·   +	
Mailing address (nul	nber and street or rural route)	Apartmer	nt number	▼ Spouse's s	ocial security numbe	r
					-   +	
City, village or post	office State	ZIP code	9	New York Stat	e county of reside	ence
				•		
In the space belo	w, print or type your permanent hon	ne address within	New York	School distric	t name	
<b>T</b> State if it is <b>not</b> th	he same as your mailing address at			:		
Permanent home address	(number and street or rural route)	Apartmen		School distric	t	
					er	
City, village or post office	State	ZIP code	If taxpaver is		r first name and o	date of death.
,,	NY			,,		+ $+$ $ +$ $ -$
(A) Filing 1 Single						
status —						
	d filing joint return	(B) Did you i				
here an X	r spouse's social security number above)	your 1997	federal inco	ome tax returi	n? Yes	No
in one <sub>③</sub> Marrie	d filing separate return					
box: (ente	er spouse's social security number above)	<b>(C)</b> Can you				
(4) Head	of household (with qualifying person)	on anothe	er taxpayer's	federal return	? Yes	No
	of nousenoid (with qualitying person)	(D) If you do	not need fo	orms mailed i	to you next	
G Qualify	ving widow(er) with dependent child	. , .			ge 14)	
		year, man		10 DOX (See pa		
Federal Income and Adjustments	For lines 1 through 18 below	, enter your inc	come	r	Dollars	Cents
1 Wages, salaries, tips, etc	items and total adjustments	as they appear	on .	1.		
2 Taxable interest income	your federal return (see page	15). Also, see		2.		
3 Dividend income	instructions on page 15 for s	showing a loss.		3.	<u>i   i  </u>	
4 Taxable refunds, credits, or offsets o	f state and local income taxes (als	so enter on line 23	3 below)	. 4.		
5 Alimony received					<u>í í í í</u>	
6 Business income or loss (attach copy				_	<u>,                                     </u>	$\neg$ . $\Box$
7 Capital gain or loss (if required, attach		,		-	<u>, , , , , , , , , , , , , , , , , , , </u>	
8 Other gains or losses (attach copy of a					· · · · · ·	
9 Taxable amount of IRA distributions	,				· · · · · ·	
10 Taxable amount of pensions and an					-,,,	
11 Rental real estate, royalties, partnerships, S					-,,,,	
12 Farm income or loss (attach copy of fe			,		-,,,,	
13 Unemployment compensation					-,,,,	
14 Taxable amount of social security be					· <u> </u>	
<b>15</b> Other income (see page 16) Identify:			<u></u>	15.	· <u>,                                   </u>	
					• ? <del> } - ? }</del>	
<ul><li>16 Add lines 1 through 15</li><li>17 Total federal adjustments to income</li></ul>		<u></u>	<u></u>	17.	· <u>' + +</u> ' +	╶┼╶╢╹┝╌┼╌┤
<ul><li>17 Total federal adjustments to income</li><li>18 Subtract line 17 from line 16. This</li></ul>		incomo			- Ŷ <del>_}</del> _}_ Ŷ <del>_</del> }	
					.;;	
New York Additions (see page 17)				19.		
<b>19</b> Interest income on state and local be	-			20.	- ; <u>-                                 </u>	
20 Public employee 414(h) retirement c	ontributions from your wage and t	ax statements (s	ee page 17) .	·· · · · ·	· ; ; ;	
21 Other (see page 17) Identify:				21.	· ; <u> </u>	
<b>22</b> Add lines <b>18</b> through <b>21</b>				22.	╶╎───╎──┴	•
New York Subtractions (see page		<u> </u>				
23 Taxable refunds, credits, or offsets of state and loc		;;	•			-
24 Pensions of NYS and local governments and the fe		<u> </u>	•	'		•
25 Taxable amount of social security be		;,				
26 Interest income on U.S. government	bonds 26.	;,				I
27 Pension and annuity income exclusion		jj		Ц _		—
28 Other (see page 19) Identify:	28.	<u>;;</u>	•		<u> </u>	
29 Add lines 23 through 28		·····		29.	<u>,                                     </u>	
30 Subtract line 29 from line 22. This			r the line 30			
amount on line 31 on the back page).						
	ble form: please file this origina				,,, רו	-201 1997

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

11-201 1997

IT-201 (1997	7) (back) Dutation   (see page 22)								Doll	ars			Cen	nts
	e amount from <b>line 30</b> on the fror	t nade (this	is your Now Vo	rk adjucted a	rocc incomo)		31.				ТТ			
	e larger of your standard deduction (i						• • •	,		,_		•	1 1	
			•				32.				ТТ			
	ne 14; <i>attach form)</i> . Mark an "X" in th t line 32 from line 31					emizea	33.			'-	+++	-		
	ions for dependents only (not the					•••••••	34.	,		_;_	0 0	0	0	0
-	ct line 34 from line 33. This is yo			-			35.			- <u>'</u> -	<del>1 -</del>	<u> </u>	Ŭ	<u> </u>
	e tax on line 35 amount (use red NY State							;		j _ 	+ +			
	State Credits and Other Tax		page 43, 11 mile 31 page 23)	is more than $\psi$ i	00,000, See pag	<i>j</i> c <i>zz</i> /	50.	,		,_		•	1 1	
	rk State household credit (from Tab			_			-							
	lew York State credits (from Form IT-20													
	es 37 and 38	/1-AI I, IIIIC 21, d		<u> </u>	,	 ●	39.				ТТ			
	t line 39 from line 36 (if line 39 is m	ore than line	36 leave blank	· · · · · · · · · · · · · · · · · · ·			40.	<u> </u>		—'-	+-+			
	lew York State taxes (from Form IT-2						41.					!		
	es 40 and 41. This is the total of		,				42.	<u> </u>		—'-	+-+			
	w York and City of Yonkers Ta			0				,		,_		•	I I	
	NY resident tax (use the City of NY Tax T						_							
	New York household credit (from Tak			,,	<u> </u>		6	ee in	-+	tion		<b>n</b>		
-	t line 44 from line 43 (if line 44 is more				-+		-	ages						
	ity of New York taxes (from Form IT-20		,		<u> </u>			ages or figu			gii 4	20		
	es 45 and 46			,	-+			ity of			rk ar	nd		
	city of New York resident UBT credit (from Form			,	<u>+</u> '			ity of						
	t line 48 from line 47 (if line 48 is more					•	с	redits	and	tax	_			
	New York <b>nonresident</b> earnings ta						s	urcha	rges	-				
	Yonkers resident income tax surch			,										
	Yonkers <b>nonresident</b> earnings tax				<u></u> '									
	city of Yonkers resident income tax surch				<u></u> '									
	es 49 through 53. This is the tota				Yonkers tax	es	54.				TT			
		-	only; see page 2	-				,		,_				
	a Gift to Wildlife		sing/Exploited Cl	,	c !		1							
	Cancer Research Fund		· ·		gifts/contribut	tions	55.					•	0	0
	<b>5 42, 54, and 55.</b> This is your total New Your				•	-	56.			— <u>'</u> -				_
Payments		,	·	,	0			,		,_				
	child and dependent care credit (from	Form IT-216; att	ach form) 57			•	S	taple y		Nau	a ani	d tar		
	earned income credit (from Form IT-215; attach for		58			_		ateme						
59 Farmers's	school tax credit (from Form IT-217, line 19; attac	h form)				•		e bac						
60 Real prop	erty tax credit (from Form IT-214, line 17; attach	form)			Í		S	ee Ste	p 7, j	bage	30,	for		
61 Total N	State tax withheld (see instructions)		61				th	e proj	per a	ssen	nbly	of		
62 Total cit	ty of NY tax withheld (see instruction	ns)	62	<u> </u>				our ret						
63 Total cit	ty of Yonkers tax withheld (see instru	ctions)	63	<u> </u>	i		at	tachm	ients.					
64 Total of es	timated tax payments, and amount paid with e	ktension Form I	T-370 64	<u> </u>	į	•								
65 Add lin	es 57 through 64. This is the tota	l of your pa	yments				65.	;		_,_				
	Refund — If line 65 is more tha	<b>n</b> line 56, fi	gure <b>your ref</b> i	u <b>nd</b> : (see p	oage 27)								. – r	
	66 Subtract line 56 from line 65.	This is the	amount you o	verpaid		I	66.	;		_,_	$ \rightarrow $			
	67 Amount of line 66 that you w	ant <b>refunde</b>				efund	67.	;		_,_				
	a Routing number		<b>b</b> Type:	Check	king 🐮 🔄 Sa	avings		ou can						
	c Account number						b	efund s ank ac	count	. See	inst	ructi	ons	;
	68 Estimated tax only : Amou			nt applied				nd fill i						
	to your 1998 estimated tax			<u> </u>		<u> </u>	Mai	l your	com	plete	d re	turn	to:	:
	amount that you claimed as				<u> </u>	•		ATE PI			1G C	ENT	ΈR	
	Amount You Owe — If line 65 is I		-	-		28)		BOX BANY			_000-	1		
	<b>69</b> Subtract line 65 from line 56.		-		•		-			2201		• 		
	order payable to NY State Income Ta			er and 1997 Inco	ome Tax on it.)	Owe	69.	;		_,_				
	ed tax penalty. Include this amoun						S	ign y	our	retu	urn	bel	low	v.
reduc	e the overpayment on line 66 (see	page 28)	70	·└└└╎─└	;	•		5-5						
Paid	Preparer's signature	Date	Mark "X" if self-	Sign	Your signature									-
Preparer's			employed		Concerta start	turo //f								
Use Only	Firm's name (or yours, if self-employed)	Preparer's soci	al security number	Your	Spouse's signat	ure ( <i>it joint</i> i	return)							
Address		Emplover ident	ification number	Return	Date	Daytime	phone	number (	optiona	I)				
		, -,		Here		(	)		-					

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

IT-201 1997



New York State Department of Taxation and Finance

### Itemized Deduction and Other Credits and Taxes Attachment to Form IT-201

IT-201-ATT

If you claim the New York itemized deduction on line 32 of your Form IT-201, you must complete *Part I* below and attach this Form IT-201-ATT to your return.

Name(s) as shown on Form IT-201

rour	SOCI	ai se	cunty	nun	iean		
		-	-	-	-		

Dellare

0----

- See Instructions for Form IT-201-ATT on pages 31 through 34 of your Form IT-201 instructions booklet (IT-201-I or IT-201-P) for assistance.
- Complete all parts and worksheets that apply.
  Attach this Form IT-201-ATT, and any other forms that apply, to your Form IT-201.

...

Part I — New York State Itemized Deduction (see page 31)

	( , , , , , , , , , , , , , , , , , , ,			Donais			00	mis
1	Medical and dental expenses (from federal Schedule A, line 4)	1.			<u> </u>		•	
2	Taxes you paid (from federal Schedule A, line 9)	2.	í		<u></u>		•	
	Interest you paid (from federal Schedule A, line 14)	3.	<u> </u>		<u></u>		•	
	Gifts to charity (from federal Schedule A, line 18)	4.	- <b>'</b> —		;			
5	Casualty and theft losses (from federal Schedule A, line 19)	5.	- '		;			
6	Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26)	6.	- <b>'</b>		,			
	Other miscellaneous deductions (from federal Schedule A, line 27)	7.	- ?		"——	+		
'			_ <u>, _ </u>		,		•	
0	Total itemized deductions (from federal Schedule A, line 28)	8.				<u> </u>		
		9.	- <b>i</b>	-	; <u> </u>	-	•	_
	State, local and foreign income taxes and other subtraction adjustments (see page 31)	9. 10.	· ' —	_	?—	_	•	
	Subtract line 9 from line 8	-	- <b>!</b>	_	; <u> </u>	+	•	—
11	Addition adjustments (see page 32)	11.	<u>,     </u>		;		•	
40		40	<u> </u>			1		
		12.	· •	_	;	_	•	
		13.			,		•	
14	Subtract line 13 from line 12. This is your New York State itemized deduction.				<del></del>			_
	(Enter here and on Form IT-201, line 32. Attach this form to your Form IT-201.)	14.			;		•	
	Part II — Other New York State Credits (see page 33)							
_	<b>15</b> Resident credit (from Form IT-112-R; attach form and a copy of the return filed with the		<u> </u>	-	<u> </u>		-	1
	other state or province of Canada)	15.	_ ,		;		•	
_	<ul> <li>other state or province of Canada)</li> <li>16 Accumulation distribution credit (attach computation)</li> <li>17 Investment credit (from Form IT-212; attach form)</li> <li>18 Special additional mortgage recording tax credit carryover (see page 33)</li> <li>19 Solar and wind energy credit carryover from 1996 (from Form IT-218.1; attach form)</li> </ul>							
	<b>16</b> Accumulation distribution credit (attach computation)		-,		;	_	•	
	17 Investment credit (from Form IT-212; attach form)	17.	<u> </u>		;		•	
	<b>18</b> Special additional mortgage recording tax credit carryover (see page 33)	18.	<u>,  </u>		;		•	
	19 Solar and wind energy credit carryover from 1996		 					
	(from Form IT-218.1; attach form)	19.			<u> </u>		•	
	20 Economic development zone credits (total from Forms DTF-601, DTF-601.1, DTF-602, and							
	DTF-603; attach forms that apply)	20.					•	
	21 Total (add lines 15 through 20; enter here and on Form IT-201, line 38)	21.			ļ		•	
Da	rt III Carryovar and Rafund: NVS Invastment Credit/ED7 Credits (accure 22	<b>`</b>	,		,			
га	rt III — Carryover and Refund: NYS Investment Credit/EDZ Credits (see pg. 33)	/						
22	Net investment credit available for carryover to 1998 (from Form IT-212; attach form)	22.					•	
	Net economic development zone credit available for carryover to 1998		 ,					
	(Total from Forms DTF-601, DTF-601.1, DTF-602 and DTF-603; attach forms that apply. See instructions.)	23.					•	
24	Investment credit refund for new businesses (Enter here and include in the total amount for line 61		,					
	on Form IT-201. Also, write ICR in the white area to the left of line 61; see page 33.)	24.					•	
25	Economic development zone (including zone equivalent area) wage tax credit and EDZ		 _ ,		,	•		-
	investment tax credit refund(s) (Total from Forms DTF-601, DTF-601.1, and DTF-603; attach							
	forms that apply. Enter here and include in the total amount for <b>line 61 on Form IT-201</b> .							
	Also, write EDZ or ZEA in the white area to the left of line 61; see page 34.)	25.					•	
	Allo, while EDE of LEA in the while area to the fort of mile of, see page 04./				·		1	1

(continued on back)

Pa	rt IV — Other New York State Taxes (see page 34)				Dollars			Cer	nts
26	New York State separate tax on lump-sum distributions (from Form IT-230; attach form).		26.	<u> </u>		]			
	Resident credit against separate tax on lump-sum distributions (from Form IT-112.1; atta			,,		,			
	and a copy of the return filed with the other state or province of Canada)		27.			,			
28	Subtract line 27 from line 26		28.	;		;		•	I
29	New York State minimum income tax (from Form IT-220; attach form)		29.	;_		,		•	ļ
30	Add-back of investment credit on early dispositions (from Form IT-212; attach form)		30.	⊥,_		,		•	L
31	Add-back of economic development zone capital tax credit and EDZ investment tax		04			гт	<u> </u>		
~~	on early dispositions (total from Form DTF-602 or Form DTF-603, or both; attach forms that ap	,	31.	— ;		-	'	•	
	Add-back of resident credit for taxes paid to a province of Canada (from Form IT-112-R; atta New York State tax on capital gain portion of lump-sum distribution	ich form)	32.	;_		<u>,</u>	!	•	
33	(from Worksheet A below)		33.						]
				,		,			
<u>34</u>	Total (add lines 28 through 33; enter here and on Form IT-201, line 41)	<u></u> .	34.	$\bot$		,		•	
	Worksheet A — New York State Tax on Capital Gain Portion of Lump	-Sum —			1				
	<ul> <li>Distribution (for line 33 above)</li> <li>Complete Worksheet A if you are subject to NY State tax on capital gain particular subject to NY State subject subject to NY State subject sub</li></ul>	ortion of I	umn_c	m					
	distribution, Form IT-230, Part II.		ump-s	sum					
	1 New York State tax on capital gain portion of lump-sum distribution								
	(from Form IT-230, Part II, line 2, New York State column) 1								
	2 Enter amount from Form IT-201, line 39 2								
	3 Enter amount from Form IT-201, line 36								
	<ul> <li>If line 3 is equal to or more than line 2, transfer the above</li> </ul>								
	line 1 amount to line 33 above. Do not continue with this worksheet.								
	If line 3 is less than line 2, continue on line 4 below.								
	4 Subtract line 3 from line 2 4								
	5 Subtract line 4 from line 1. Enter here and on line 33 above 5								
Pa	rt V — Other City of New York Taxes (see page 34)								
					1 1	<del></del>			
	Part-year city of New York resident tax (from Form IT-360.1; attach form)		35.	_,_				•	
	City of New York minimum income tax (from Form IT-220; attach form)		36.	⊥,_		,		•	
37	Full-year city of New York resident separate tax on lump-sum distributions		27				ТТ		
20	(from Form IT-230, attach form; <b>part-year city of New York residents, see page 34</b> ) City of New York tax on capital gain portion of lump-sum distribution		37.	⊥;_		;	!	•	
30	(from Worksheet B below)		38.						
			50.	,		,		•	
39	Total (add lines 35 through 38; enter here and on Form IT-201; line 46)		39.					•	
<u></u>	Worksheet B — City of New York Tax on Capital Gain Portion of Lum			,	<u> </u>	,			
	Distribution (for line 38 above)	p-3um —							
	• Complete Worksheet B if you are subject to the city of NY tax on capital gain	portion of	lump-	sum					
	distribution, Form IT-230, Part II.		-	_			=		_
	1 City of New York tax on capital gain portion of lump-sum distribution								
	(from Form IT-230, Part II, line 2, City of New York column) 1								Ξ
	2 Enter amount from Form IT-201, line 44 2						-		=
	2 Enter amount from Form IT 201 line 42				1				
	3 Enter amount from Form IT-201, line 43 3								
	<ul> <li>If line 3 is equal to or more than line 2, transfer the above line 1 amount to line 38 above. Do not continue with this worksheet.</li> </ul>								
	If line 3 is less than line 2, continue on line 4 below.						-		-
	4 Subtract line 3 from line 2								
	5 Subtract line 4 from line 1. Enter here and on line 38 above				1				

				Department of Taxation and Fi		-1	V-						$\bigcap$			~ ^	• •
				esident and									1997		Τ-	2(	<b>J</b> 3
				Tax Return New Yo							ity of		$\geq$			1 1	
F	or office use only		For the year Ja	nuary 1 through December 31, 1	997, or fi	scal ta	ax yea	r begir	nning		<u>†  </u>	<u>-97</u>	ind endir	g		†	
_	_	le.	Last name	First name an	d middle	initia	l (if joir	nt returi	n, ente	er both na	ames)	▼ Your s	ocial se	curity nu	umber		r
Ξ		available. or type.	Mailing address (number	er and street or rural route)				Α	partn	nent nur	nber	▼ Spouse	s social	securit	v numb	er	
			Maning address (numbe						parti		noer		+	+			
			City, village or post off	ice		State	Э	ZIP	code	•		New York St	ate cour	ity of re	sidence	•	L
=		ch la not, I	Permanent home a	ddress - see instructions, j	page 27	lfd	iffere	nt fro	m m:	ailing		New York St	ate scho	ol distri	ct name	2	
Ξ		Attach label If not, prin	address, part-year	residents must enter New	York ad							•				-	
				address outside New York							<u> </u>	New York			Γ		
			Permanent home addr	ess (number and street or rural rout	e)			Α	Apartn	nent nur	+	district co				ame	
			City, village or post off	ice	State	ZIF	o code	•		and	date of		4000400				
															-	-	
(A)	Filing <sup>(1)</sup>		Single Married filing	* For filing status 2 or 3, enter	<sub>er</sub> (B	<b>)</b> [	id you	u iten	nize y	your de		ns on eturn?∎Y	6		No		
_	status – <sub>2</sub> mark		joint return *	both spouses' social security numbers above, unless filing	) (C	-				ned as							
	an "X" ③		Married filing separate return *	Form IT-203-C (see instructions)		0						turn? 🛛 Y	és		No		
	in one ④		Head of household (with qualifying perso		(D	<b>)</b> If	you do	not ne	ed for	ms maile	d to you	next year, chec	k box <i>(see</i>	e page 1	1)		
_	box: ⑤			r) with dependent child													
				ork State amounts in the right-han	d		Fee			ount	Oanta		New Yo		ate An	nour	
colur 1			Γ Γ	omplete page 12 worksheet first.	1.			Dollar	s		Cents	1.		Dollars			Cents
2	•				2.		!		<u>'</u>			2.	_;	;			
3	Dividend incom	ne	•••••••	······	3.		<u>;                                    </u>		<u>;</u>			3.	_ <b>j</b>	;			
4				income taxes (also enter on line 23)	4.	_	;		!			4.	_,	;	+	_ <b>!</b> -	
5	,				5. 6.	—	¦—⊢		!∔			5. 6.	-!	<u> </u>	+	-!-	
6 7				chedule C or C-EZ, Form 1040) chedule D, Form 1040)		-	;—		;			<u> </u>	-!	<u> </u>		-:-	
8				ral Form 4797)			<u>'</u>		<u>'</u>			8.	- <u>'</u>			-	
9	-			<i>,</i> , <i>,</i> , <i>,</i> ,, <i>,</i> ,,	9.		;		ίŢ			9.	_ <b>;</b>	Ţ,			
10	Taxable amour	nt of pe	nsions and annuities		10.		<u> </u>		-			10.	_ <b>.</b>	;		_•_	
11				: (attach copy of federal Schedule E, Form 1040)	11.	_	·—		!—			11.	_!	<u> </u>	+	•	
12				Schedule F, Form 1040)	<u>12.</u> 13.	_	;—		¦—			12. 13.			+	-•-	
13 14				(also enter on line 25)	14.	+	;		;			14.	-!	<u> </u>		-!-	
15	Other income (s				15.		<u>'</u>		<u>'</u>			15.	-!	<u> </u>		•	
16	Add lines 1 thr	ough 1	5	·	16.		ίŢ		ίŢ			16.	_; <b></b>	;			
17	Total federal ac	djustme	ents to income (see page 1	5) Identify:	17.	$\perp$	┆┻┻		╎╇	<b></b>  •		17.	_;	<u> </u>	+	_ŀ -	
18 Ne			e 16. This is your federa (see instructions, pages	l adjusted gross income	18.		;	;	;			18.	_,	;_		•	
19				t those of NYS or its localities)	19.	Τ						19.					
20			,		20.		;		<u>;</u>			20.	_;	;		[	
21	Other (see page	17) Ide	entify:		21.	$\perp$	!⊥		¦⊥	<u> </u>		21.	_,	;	$\downarrow \downarrow$	!·[	
22 No			<b>21</b>		22.		;		;	•		22.	_,	;_		•	
				ages 19 - 22): I income taxes (from line 4 above)	23.						Π	23.	ТТ		ТТ		
23 24				and the federal government	24.	$\top$	?十	+	<u>'</u> †	+1:		23.	-!-+		+	<b>-</b> ]	+
25			-	(from line 14 above)	25.		;́		ίŢ			25.	_;	!			
26				s	26.	$\perp$	!⊥	;	¦⊥	_ <b>_</b>  •		26.	_}_	;	+	_ <b>!</b>	$\square$
27				e page 19)	27.	+	<b>¦</b>	+	┦┿	- <b> -</b>  •	$\left  - \right $	27.	_┦_┼	<u> </u>	++	- <b>!</b> - -	+
28 20	Other (see page 2				28. 29.	+	<b>¦</b> _+	+	¦∔	+	$\vdash$	28. 29.	-i-+	- <b>-</b>	+	-[]-	+
29 30				fork adjusted gross income.	23.		<u>ل</u> ز		ـــــــ ز	!•		23.		;_		•	
			•		30.		,		,			30.	_,	,		•	

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

IT-203 1997

-203	(1997) (back)				Doll	lars	1 1	<u> </u>		Ce	ents
31	Enter the amount from line 30, Federal Amount column on the front page (your New York adjusted gross income)	31		_,_		L	,				
32	Enter the larger of your standard deduction (from page 22) or your itemized deduction (from Form IT-203-ATT			-	<u> </u>	-	1 1	<u> </u>	- T		
32 33 34	Part I, line 14; attach form). Mark an "X" in the appropriate box:	32		_;_	┶	_	-	$ \rightarrow$			
33	Subtract line 32 from line 31 (if line 32 is more than line 31, enter "0")	33		_;_	_	-	-	_			-
34	Exemptions for dependents only (not the same as total federal exemptions; see page 22)	34			┶		<u>, 0</u>	0	0	0	0
35 36	Subtract line 34 from line 33. This is your taxable income	35		_,							
36	New York State tax on line 35 amount (if line 31 is \$100,000 or less, use the NY State Tax Table on tan pages 37 through 44. If line 31										
	is more than \$100,000, you must complete Tax Computation Worksheet 1 or 2 on page 22 of the instructions to figure your tax.)	36	.								
37	New York State household credit (from Table I, II or III, page 23 of instructions)	37		_,_			í				
	Subtract line 37 from line 36 (if line 37 is more than line 36, enter "0")	38			Τ						
	New York State child and dependent care credit (from line 14 of Form IT-216; attach form; see page 23)	39		_,_			, <u> </u>				
	Subtract line 39 from line 38 (if line 39 is more than line 38, enter "0")	40									
41	New York State earned income credit (from Form IT-215; attach form; see page 23)	41		_,_	_	;	' —				
	Subtract line 41 from line 40 ( <i>if line 41 is more than line 40, enter "0"</i> ). This is your <b>base tax</b>	42	1 1		Т						
				_ • _ Carry	resi	ult to	4 de	cima	l pla	ces	
43	Income percentage (see page 23)	43		ouny				T	. p.a		
					Т			<u> </u>			
	44 Multiply line 42 by the <b>decimal</b> on line 43. This is your allocated New York State tax	44		-i-	+-	-	-	$\rightarrow$	-	·	
	45 Other New York State credits (from Form IT-203-ATT, line 21; attach form)	45			+-	+-	ġ	$\rightarrow$	-'	-	
	46 Subtract line 45 from line 44 (if line 45 is more than line 44, enter "0")				+	+-	¦	+		'⊢	
	47 Net other New York State taxes (from Form IT-203-ATT, line 38; attach form)	47		-!-	+-	+	¦	$\rightarrow$	<b>_</b> '	-	
	48 Add lines 46 and 47. This is the total of your New York State taxes	48	.	_;_			;	$\bot$			
	49 City of New York nonresident earnings tax (attach Form NYC-203) 49.	-  [	See ir	struc	ction	s on	page	24	for		
	50 Other city of New York taxes (from Form IT-203-ATT, line 42)	4	figurin							of	
	50 Other city of New York taxes (from Form IT-203-ATT, line 42) 50.		Yonke								
	52 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1) 52.	L			_						
	<b>53</b> Add lines 49 through 52; this is the total of your New York City and Yonkers taxes	53		_!_							
	54 Voluntary Contributions Return a Gift to Wildlife (\$2 or \$4; see pg. 24) Breast Cancer Missing and Exploited Children										
	(see instructions, page 24) $\mathbb{I}_{W}$ $\mathbb{I}_{V}$ $\mathbb{I}_{W}$ $I$	54								0	0
	55 Add lines 48, 53, and 54. This is the total of your state and city taxes and gifts	55			1		ĺ				
56	Part-year resident refundable child care credit (from Form IT-216, line 22) 56.			_,_			,				
57	Part-year resident refundable earned income credit ( <i>from Form IT-215</i> , <i>line 26</i> ) <b>57.</b>										ı
-	Farmers' school tax credit (from Form IT-217, line 19)		Stapl								
	Total NY State tax withheld (see page 24)		stater of this						bac	k	
	Total city of New York tax withheld (see page 25) 60.		page					'	ons	on	
61	Total city of Yonkers tax withheld (see page 25)		asser								
	Total of estimated tax payments, and amount paid with extension Form IT-370 62.										
	Add lines 56 through 62. This is the total of your payments. (If line 55 is more than line 63, skip to line 67.)	63	ТТ		Т			T			
		64		-1-	+-	+-	<u> </u>	-	-		
64 65	Amount overpaid - if line 63 is more than line 55, subtract line 55 from line 63 (also see lines 65 and 66) Amount of line 64 that you want refunded to you	65		- ! -	+	+-	<u> </u>		-	'	
		00	•	_,_		_	, <u> </u>		•		
			V			4- 6					
	c Account number •		You ca direc								
66	Amount of line 64 to be applied to your	_	instru								
	1998 estimated tax (subtract line 65 from line 64)		and	65c.							
67	Amount you owe - if line 63 is less than line 55, subtract line 63 from line 55 (do not send cash; make check				—	T		<del></del>	-	1	
	or money order payable to NY State Income Tax; write your social security number and 1997 income tax on it) Owe	67		_,	$\bot$	L	;	$\square$	•		
68	Penalty for underpayment of tax (will reduce line 64 or increase line 67 - see page 26)		Stap	le pa	iyme	ent t	o fro	nt o	f re	urn	
e ir	structions. Part-year residents must complete item E.										
	Nonresidents must complete item F. (1) moved into New York State										
	(2) moved <b>out</b> of New York State a	nd re	neived	incor	ne fr	om					
	Int-year residents: If you were a New York State Date of last move New York State sources during										
) Pa		-			-		m				
' res	sident for only part of the year, enter the date (MM-DD-YY):		-civeu					<u></u> .			
re: an	sident for only part of the year, enter the date (MM-DD-YY): Id check the box (1, 2, or 3) which describes ur situation on the last day of the tax year: (MM-DD-YY): (3) moved <b>out</b> of New York State a New York State sources during		nonresi	aent							
res an yo	sident for only part of the year, enter the date (MM-DD-YY): Id check the box (1, 2, or 3) which describes (3) moved <b>out</b> of New York State a		nonresi								
re: an yo	sident for only part of the year, enter the date id check the box (1, 2, or 3) which describes ur situation on the last day of the tax year: (MM-DD-YY): (3) moved <b>out</b> of New York State a New York State sources during		nonresi			our	retu	rn b	elo	N	_
res an yo	sident for only part of the year, enter the date (MM-DD-YY): id check the box (1, 2, or 3) which describes ur situation on the last day of the tax year: onresidents: Did you or your spouse maintain living quarters in New York State 1997? (If Yes, complete Schedule B of Form IT-203-ATT; attach form) Yes No		nonresi			our	retu	rn b	elo	N	
yo yo ) No in	sident for only part of the year, enter the date (MM-DD-YY): id check the box (1, 2, or 3) which describes ur situation on the last day of the tax year: onresidents: Did you or your spouse maintain living quarters in New York State $V \qquad V$	your i		Sig	gn ye						
id	sident for only part of the year, enter the date (MM-DD-YY): (3) moved <b>out</b> of New York State a New York State a New York State sources during parseidents: Did you or your spouse maintain living quarters in New York State 1997? (If Yes, complete Schedule B of Form IT-203-ATT; attach form)	your i		Sig	gn ye						
id epare	sident for only part of the year, enter the date d check the box (1, 2, or 3) which describes ur situation on the last day of the tax year:       (MM-DD-YY):       (3) moved <b>out</b> of New York State a New York State sources during         porresidents: Did you or your spouse maintain living quarters in New York State 1997? (If Yes, complete Schedule B of Form IT-203-ATT; attach form)	your i	; pleas	Sig e file	gn ye e this						
aid repare	sident for only part of the year, enter the date (MM-DD-YY): (3) moved <b>out</b> of New York State a New York State sources during (3) moved <b>out</b> of New York State a New York State sources during (4) moved <b>out</b> of New York State sources during (5) moresidents: Did you or your spouse maintain living quarters in New York State 1997? (If Yes, complete Schedule B of Form IT-203-ATT; attach form)	your i	; pleas	Sig e file	gn ye e this						
in re: an yo F) No in aid	sident for only part of the year, enter the date (MM-DD-YY): (3) moved out of New York State a New York State sources during (3) moved out of New York State a New York State sources during (4) Preparer's signature Date Mark "X" if self-employed Firm's name (or yours, if self-employed) Preparer's social security number Sign Your signature (5) Preparer's social security number Sign Your signature Spouse's signature Spouse's signature Spouse's signature Spouse's signature Spouse's signature Spouse's social security number Spouse's signature Spouse's signat	your i	; pleas	Sig e file	gn yo e this	s ori	gina	I ret	urn.		



#### New York State Department of Taxation and Finance Itemized Deduction and Other Credits and Taxes

Attachment to Form IT-203

Name(s) as shown on Form IT-203	Your social secu	rity number		Occupatio	n				
Complete all parts that apply to you; se	e instruction	s. Attach	this fo	rm to y	our l	Forn	n IT-2	03.	
Schedule A - Allocation of wage and salary ind         Complete a separate Schedule A for each job for while income is subject to allocation. Attach additional Sector         Do not use this schedule for income based on the volume of be instructions on page 13 if: * you had more than one job, or * you had a job for only part of the * you and your spouse each had at a Total days (see instructions, page 13)         Nonworking       b Saturdays and Sundays (not worked)         days       c Holidays (not worked)         included in       d Sick leave         line a:       e Vacation         f Other nonworking days       f Other nonworking days         g Total nonworking days (add lines b through f)         h Total days worked in year at this job (subtract line g         i Total days included in line h worked outside New Y         j Enter number of days worked at home included in line i amount         k Days worked in New York State (subtract line i from I         I Enter number of days from line h above	come to New Yo         hich your wage a         chedules A if requires all         ousiness transacted.         a job that requires all            b.            b.            d.            f.            f.            from line a)         j.            j.            j.            j.	ork State nd salary uired. See the	Sched in New If you o in New give add if neces	rm to yo ule B - Li / York State dress(es) b sary. Cheo s still mai	ving ate by use m durin below. k the ntaine	Quar / a N aintair g any Attacl box i	nters M onres ned livin part of h additi next to or by	<b>Mainta</b> ident ng qua f the yo ional s o any l	arters ear, sheets
<ul> <li>m Divide line k by line l; carry the result to four decimal place</li> <li>n Wages, salaries, tips, etc. (to be allocated)</li> <li>n.</li> <li>o Multiply line m by line n; this is your</li> <li>New York State allocated wage and salary income</li> <li>Include the line o amount on Form IT-203, line 1, in the Net</li> </ul> Part I – New York State Itemized Deduct	Vork State Amou		State in Any part consider	ne number 1997: ∎ of a day sp ed a day sp	ent in ent in I	New Ye New Ye	days fork State ork State	e is e.	rk
<ol> <li>Medical and dental expenses, from federal Schedule</li> <li>Taxes you paid, from federal Schedule A, line 9</li> <li>Interest you paid, from federal Schedule A, line 14 .</li> <li>Gifts to charity, from federal Schedule A, line 18</li> <li>Casualty and theft losses, from federal Schedule A,</li> <li>Job expenses and most other miscellaneous deduct</li> <li>Other miscellaneous deductions from federal Schedule A</li> <li>Itemized deductions, from federal Schedule A</li> <li>State, local and foreign income taxes and other subt</li> <li>Subtract line 9 from line 8</li> <li>Add lines 10 and 11</li> <li>Itemized deduction adjustment (see page 33)</li> <li>Subtract line 13 from line 12. This is your New York If the amount on line 14 is more than the New York Staline 14 amount on Form IT-203, line 32 and mark an "</li></ol>	A, line 4 line 19 ions, from federal A, line 27 <b>line 28</b> traction adjustmen <b>itemized deduct</b> <b>itemized deduct</b>	Schedule A, I ts <i>(see page 3.</i> ion.	line 26	1.         2.         3.         4.         5.         6.         7.         8.         9.         10.         11.         12.         13.         14.					
<ul> <li>Part II – Other New York State C</li> <li>15 Resident credit (from Form IT-112-R; attach form and c</li> <li>16 Accumulation distribution credit (attach com</li> <li>17 Investment credit (from Form IT-212; attach for</li> <li>18 Special additional mortgage recording tax</li> <li>19 Solar and wind energy credit carryover from</li> <li>20 Economic development zone credit(s) (tota</li> <li>attach forms that apply)</li></ul>	opy of return filed with othe nputation) orm) credit carryover fr om 1996 (from Forn I from Forms DTF-601,	om 1996 (see n IT-218.1; attac DTF-601.1, DTF-	e instructior ch form) -602 and DT	16. 17. 15) 18. 19. 20.					• • •
21 Total other New York State credits (add )	mes to unough 20; also	o enter on Form I	11-203, IINE 4	5) <b>21.</b>		,	⊥_,	<u> </u>	<u>.•   </u>

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231794 IT-203-ATT 1997

**IT-203-ATT** 

e. Subtract line <i>d</i> from line <i>a</i>	e. j
f. Enter Income Percentage from	·
Form IT-203, line 43	f
g. Multiply line <i>e</i> by line <i>f</i>	g.
<ul> <li>If the amount on Form IT-203, line 46 is amount to line 33 above and do not cor</li> </ul>	
h. Enter amount from	
Form IT-203, line 45 h.	
i. Enter amount from	
Form IT-203, line 44 i	
<ul> <li>If line <i>i</i> is equal to or more than line <i>I</i> amount to line 33 above and <b>do not</b> of</li> </ul>	
j. Subtract line <i>i</i> from line <i>h</i>	j,
k. Subtract line j from line g (if line j is more than line g, enter "0"). Also enter on Part IV, line 33, above	<b>k</b> .

a. City of New York tax on capital gain portion of

lump-sum distribution (from Form IT-230,

Part II, line 2, City of New York column) a ,
<b>b.</b> Enter amount from
Form IT-360.1, line 49 <b>b.  </b>
c. Enter amount from
Form IT-360.1, line 48 C.
If line c is equal to or more than line b, transfer the above line a amount to Part V, line 41 and do not continue with this worksheet.
d. Subtract line <i>c</i> from line <i>b</i> (if line <i>c</i> is
more than line b, see note above) d ,
e. Subtract line <i>d</i> from line <i>a</i> ; also enter
on Part V, line 41, above
Mail Your Return
Attach this form to your IT-203 return and mail them in the preaddressed envelope that came with your tax packet. If

you do not have one, address your envelope to:

or For refund returns: STATE PROCESSING CENTER - REFUND '97 PO BOX 61000

For tax due or zero due returns: STATE PROCESSING CENTER PO BOX 61000

ALBANY NY 12261-0001

ALBANY NY 12261-0001

### Worksheet B - For Part V, Line 41, Part-year city of New York resident tax on capital gain portion of lump-sum distributions

- 33	New York State tax on capital gain portion of lump-sum distribution from <i>worksneet A</i> below	აა.
34	Total other New York State taxes (add lines 28 through 33)	34.
	Excess child and dependent care credit (from Form IT-216, line 16)	
36	Subtract line 35 from line 34 (if line 34 is less than line 35, enter "0")	36.
37	Excess earned income credit (from Form IT-215, line 20; if line 36 is less than line 37, enter "0" on line 38)	37.
38	Net other New York State taxes (subtract line 37 from line 36; also enter on Form IT-203, line 47)	38.
		-

#### Part V – Other City of New York Taxes

Worksheet A - For Part IV, Line 33, New York State tax

a.

d.

on capital gain portion of lump-sum distribution

b.

a. New York State tax on capital gain portion of

lump-sum distribution (from Form IT-230,

**b.** Enter amount from

c. Enter amount from

Form IT-203, line 37 ...

Form IT-203, line 36 ... **c. d.** Subtract line **c** from line **b** (if line c is

more than line b, enter "0").....

Part II, line 2, New York State column)....

39 Part-year city of New York resident tax (from Form IT-360.1; attach form)	39.				•	
40 City of New York minimum income tax (from Form IT-220; attach form)	40.	Lj.		<u>j</u> _		
41 Part-year city of New York resident tax on capital gain portion of lump-sum distribution from Worksheet B below	41.	Lj.		<u>j</u> _	•	
42 Total other city of New York taxes (add lines 39 through 41; also enter on Form IT-203, line 50)	42.	L,		<u>_</u>		

Pa	rt IV – Other New York State Taxes						
26	New York State separate tax on lump-sum distributions (from Form IT-230; attach form)	26.	⊥,		_,		
27	Resident credit against separate tax on lump-sum distributions (from Form IT-112.1; attach form and copy of other return filed with other state or province of Canada)	27.	<u> </u>		_,		
28	Subtract line 27 from line 26	28.	,	$\rightarrow$	_,	<u></u>	
29	New York State minimum income tax (from Form IT-220; attach form)	29.	,		_,		
30	Add-back of investment credit on early dispositions (from Form IT-212; attach form)	30.	<u> </u>		_,		
31	Add-back of economic development zone capital tax credit and investment tax credit on early dispositions (total from Form DTF-602 or Form DTF-603, or both; attach forms that apply)	31.	ŢŢ		<u> </u>		Т
32	Add-back of resident credit for taxes paid to a province of Canada (from Form IT-112-R; attach form).	32.	Ĺ			•	
	New York State tax on capital gain portion of lump-sum distribution from <i>Worksheet A</i> below	33.	;		<u> </u>		
34	Total other New York State taxes (add lines 28 through 33)	34.	Ţ,		]_		
35	Excess child and dependent care credit (from Form IT-216, line 16)	35.	;		_,		
36	Subtract line 35 from line 34 (if line 34 is less than line 35, enter "0")	36.	;_		_,		
37	Excess earned income credit (from Form IT-215, line 20; if line 36 is less than line 37, enter "0" on line 38)	37.	<u> </u>		_,		
38	Net other New York State taxes (subtract line 37 from line 36: also enter on Form IT-203, line 47)	38.	1				

#### IT-203-ATT (1997) (back) Part III – Carryover and Refund: NYS Credit/EDZ Credits

_					
22	Net investment credit available for carryover to 1998 (from Form IT-212; attach form)	22.	,	,	•
23	Net economic development zone credit(s) available for carryover to 1998 (total from Forms DTF-601, DTF-601.1, DTF-602 and DTF-603; attach forms that apply)	23.			
24	Investment credit refund for new businesses (also include on Form IT-203, line 59; see instructions)	24.	 ;	j	•
25	Economic development zone (including zone equivalent area) wage tax credit and investment tax credit refund(s) (total from Form DTF-601 or DTF-603, or both; attach forms. Also include on Form IT-203, line 59; see instructions)	25.	<u>,</u>	<u> </u>	•

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