



September 2004

# New York Adjusted Gross Income and Tax Liability

*Analysis of 2001 State personal  
income tax returns by place of  
residence*



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# Introduction

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This annual study provides statistical information on 2001 New York State personal income tax returns that were timely filed during 2002. 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 place of residence and the value of deductions, exemptions, and taxable income by income class.

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## Residents, Nonresidents, and Part-Year Residents

Generally, full year-resident filers for tax purposes are individuals who live in New York during the entire year. However, some full-year residents have a permanent home (i.e. a domicile) in New York, but can live in another state or country for most of the year. Other residents have a permanent home outside the state, but maintain living quarters in New York State and are present in New York for more than half of the tax year. The county of residence for resident filers is as of December 31, 2001.

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 sources within New York.

Part-year resident filers are individuals who meet the definition of a resident for only part of the tax year. Typically, part-year residents move into or out of the state during the year.

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## 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. Major individual credits that are refundable without a tax liability include those for earned income, child and dependent care, real property tax, college tuition and farmers' school tax. These credits are administered through the personal income tax law.

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## Comparison With The 2000 Tax Year Report

The population files of income tax return information have historically been determined by December 31 of the calendar year following the tax year being reported. Because of the terrorist attacks of September 11, 2001, both the federal and New York State governments extended the time period for filing extensions returns for 2000 tax year until after the end of the processing year. This resulted in the inclusion of additional returns for the 2000 tax year compared to previous years. In addition to extending the date for including returns for the 2000 tax year population, "manually handled" returns were included for the first time in the population of year 2000 tax returns. The effect of these changes increased the number of returns and the amount of income, deductions, tax credits, and tax liability in the population file reported in the 2000 data last year.

For the 2001 tax year information in this report, the population files were determined by December 31, 2002. This is consistent with what was done in years prior to 2000. However, the inclusion of manual returns, which began with the 2000 data reported last year, is being continued in the reporting of 2001 data used in this report. Manual returns will be included in data presented in future reports as well. As a result of these considerations, data users should exercise caution when comparing 2001 data in this report with data from 2000 and prior years.

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## Comparison With Other OTPA Data

This report tabulates information from returns filed with the Tax Department for 2001. 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.

The statistics reported in this publication do not completely coincide with data presented in the *Analysis of 2001 Personal Income Tax Returns* (PIT) publication, which is also prepared by the Office of Tax Policy Analysis (OTPA). Data in that report are derived from a statistically valid sample of 128,000 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 2001 filing universe. 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, data in the report are also subject to sampling error.





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# Findings

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## All Filers Summary

In 2002, the department received 8.8 million timely filed New York State personal income tax returns for the 2001 tax liability year. This value compares with 8.9 million tax returns filed for the 2000 tax liability year, a decrease of 100,000 returns. These filers reported total New York adjusted gross income of \$588 billion. Aggregate tax liability for 2001 was \$22.4 billion, a decrease of 9.3 percent from \$24.7 billion in 2000.

Some major findings for 2001 include:

- Approximately 91 percent of all tax returns and 84 percent of all tax liability were from full-year residents of the state.
- New York adjusted gross income for all filers decreased by \$64 billion, reflecting a 9.8 percent drop from 2000.
- New York adjusted gross income for full-year residents decreased by \$30.5 billion, or 6.7 percent, below the 2000 amount.
- 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 \$147.7 billion. Income tax liability decreased to \$3.1 billion from \$3.2 billion in 2000.
- Part-year resident filers reported the smallest share — \$15.5 billion in income and \$435 million in tax liability.

**Table 1: Total Income and Tax Liability by Place of Residence in 2001**  
(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
<b>All Returns</b>				
Number	8,037,071	619,996	191,032	8,848,099
Total Income*	\$424,894,887	\$147,670,407	\$15,449,317	\$588,014,611
Tax Liability**	\$18,829,167	\$3,101,031	\$434,851	\$22,365,049
<b>Taxable Returns</b>				
Number	5,699,461	537,445	157,267	6,394,173
Total Income*	\$405,734,367	\$127,581,086	\$14,717,477	\$548,032,930
Tax Liability**	\$19,402,042	\$3,101,871	\$438,474	\$22,942,387
<b>Nontaxable Returns</b>				
Number	2,337,610	82,551	33,765	2,453,926
Total Income*	\$19,160,520	\$20,089,321	\$731,840	\$39,981,681
Tax Liability**	-\$572,875	-\$840	-\$3,623	-\$577,338

\* 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 8 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$425 billion and a tax of \$18.8 billion. Table 2 shows 54 percent of all returns had NYAGI of less than \$30,000. This group accounted for 12.8 percent of all income and 1.0 percent of tax liability. Taxpayers in the highest income group, with income in excess of \$200,000, accounted for 2.5 percent of all tax returns, 32.8 percent of NYAGI, and paid 45.2 percent of tax liability.

**Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2001**  
(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$5,000	1,099,726	\$2,322,308	\$2,209,087	\$52	\$117,725	\$4,714	-\$36,957
\$5,000 - 9,999	865,739	6,447,574	5,663,579	10,819	773,087	30,937	-138,532
10,000 - 19,999	1,335,044	19,638,891	12,649,800	595,568	6,393,441	259,813	-123,275
20,000 - 29,999	1,052,949	26,166,421	10,864,625	703,090	14,598,671	647,554	484,510
30,000 - 39,999	837,757	29,122,604	9,195,212	557,218	19,370,184	948,607	897,780
40,000 - 49,999	619,279	27,703,486	7,364,228	445,747	19,893,507	1,033,149	996,088
50,000 - 59,999	464,371	25,443,034	6,027,494	376,664	19,038,877	1,024,012	995,479
60,000 - 74,999	515,464	34,546,005	7,308,095	475,515	26,762,401	1,497,019	1,466,090
75,000 - 99,999	515,543	44,381,582	8,274,635	535,061	35,571,895	2,078,278	2,033,086
100,000 - 199,999	528,198	69,943,469	10,468,718	573,172	58,901,499	3,861,667	3,746,962
200,000 and over	203,001	139,179,512	7,693,021	212,782	131,266,774	8,991,758	8,507,936
Total	8,037,071	\$424,894,887	\$87,718,493	\$4,485,689	\$332,688,060	\$20,377,507	\$18,829,167

\* 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 NYAGI, equaled 4.43 percent for all resident filers in 2001. In other words, resident filers paid an average state income tax of \$4.43 for every one hundred dollars reported in adjusted gross income.

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Average effective tax rates ranged from being negative for filers with under \$20,000 in income, to 6.11 percent for filers with income in excess of \$200,000. Filers with no state income tax liability who are eligible for refundable credits have a negative income tax and a negative effective tax rate. Refundable credits include the earned income tax credit, the child and dependent care credit, the college tuition credit, the farmers' school tax credit, and the real property tax credit, among others.

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 of New York.

Table 3 depicts the distribution of tax returns, NYAGI, and tax by county and tax status. The type of tax form filed determines a filer's permanent place of residence. This publication defines individuals filing a resident tax form (IT-100, IT-200, or IT-201) as full-year residents. Resident tax returns that have New York State addresses but indicate no county of residence are categorized as "NYS Unclassified." Resident returns can also have out-of-state addresses. Returns in this category occur because the department accepts resident returns from part-year residents who have moved to another state during the year. Resident returns can also come from individuals who use the out-of-state addresses of their tax preparers, or use the addresses of their permanent homes or domiciles in other states while they maintain living quarters and are present in the state for more than half a year. Resident tax returns that have out-of-state addresses but show no New York county of residence, are still classified as resident returns, but they are put in the "Residence Unknown" category.

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 indicate that the distribution of income is highly variable across counties within New York for resident filers.



**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2001**  
(Dollar Data in I thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Bronx	475,515	\$13,372,545	\$327,541	277,703	\$11,384,356	\$416,430	197,812	\$1,988,189
Kings	915,872	31,845,251	1,075,785	581,248	28,724,463	1,191,963	334,624	3,120,787
Manhattan	742,306	84,451,495	4,631,562	535,676	82,571,058	4,694,811	206,630	1,880,437
Queens	880,485	31,083,505	1,102,126	599,455	28,650,266	1,172,118	281,030	2,433,239
Richmond	188,038	9,374,845	391,308	142,589	9,045,535	399,612	45,449	329,309
Total, New York City	3,202,216	170,127,639	7,528,323	2,136,671	160,375,678	7,874,933	1,065,545	9,751,961
Albany	133,118	5,854,963	253,217	98,955	5,623,001	258,918	34,163	231,961
Allegany	17,745	536,943	16,631	11,743	488,405	17,869	6,002	48,538
Broome	87,100	3,078,276	117,443	60,754	2,893,625	121,578	26,346	184,651
Cattaraugus	33,304	1,005,044	31,614	22,104	914,388	33,934	11,200	90,656
Cayuga	32,912	1,093,746	37,231	23,174	1,013,140	39,748	9,738	80,606
Chautauqua	55,706	1,712,125	54,421	37,052	1,560,445	58,472	18,654	151,681
Chemung	37,603	1,355,816	50,426	25,776	1,264,418	52,871	11,827	91,398
Chenango	21,154	654,817	20,826	14,191	596,431	22,659	6,963	58,386
Clinton	32,063	1,114,954	39,610	23,081	1,041,620	41,372	8,982	73,334
Columbia	26,980	1,100,598	42,626	19,332	1,037,359	44,091	7,648	63,239
Cortland	19,318	640,636	21,857	13,675	594,806	23,241	5,643	45,830
Delaware	19,322	577,826	18,573	12,402	525,981	19,955	6,920	51,845
Dutchess	119,796	6,139,183	267,580	92,665	5,950,972	271,469	27,131	188,210
Erie	406,584	15,779,459	630,325	289,292	14,969,620	653,423	117,292	809,839
Essex	16,191	527,488	18,131	11,120	491,178	18,912	5,071	36,310
Franklin	18,432	557,838	17,537	12,253	507,914	19,167	6,179	49,923
Fulton	22,981	736,352	25,125	15,788	680,068	26,537	7,193	56,284
Genesee	26,824	897,770	31,512	19,345	843,833	33,058	7,479	53,937
Greene	19,123	660,723	24,361	13,385	621,281	25,242	5,738	39,442
Hamilton	2,531	73,560	2,446	1,718	68,418	2,514	813	5,142
Herkimer	26,797	802,715	25,101	18,331	735,633	27,078	8,466	67,082
Jefferson	37,319	1,157,455	37,827	25,056	1,060,817	40,582	12,263	96,638
Lewis	10,518	309,081	8,755	7,092	278,605	9,830	3,426	30,476
Livingston	26,406	941,491	34,216	19,239	889,675	35,788	7,167	51,816
Madison	28,230	1,068,500	40,161	20,369	1,007,532	42,154	7,861	60,968
Monroe	330,062	14,254,895	596,503	241,790	13,611,070	613,940	88,272	643,825
Montgomery	21,893	688,779	22,788	14,785	630,510	24,588	7,108	58,269
Nassau	640,076	47,447,501	2,354,853	487,701	46,345,059	2,373,619	152,375	1,102,442
Niagara	95,280	3,273,205	120,406	67,362	3,081,339	125,347	27,918	191,866
Oneida	98,278	3,316,510	120,404	67,741	3,093,463	126,353	30,537	223,047
Onondaga	199,010	8,330,696	343,502	144,588	7,939,742	354,663	54,422	390,953
Ontario	44,898	1,829,734	72,764	33,249	1,744,450	75,118	11,649	85,284
Orange	139,641	6,755,343	265,876	105,432	6,491,208	273,186	34,209	264,135

**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2001 (Cont'd)**

(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Orleans	17,145	540,645	17,677	11,977	500,132	18,875	5,168	40,513
Oswego	49,453	1,661,357	57,892	34,879	1,553,222	60,820	14,574	108,134
Otsego	24,572	812,722	28,266	16,640	751,896	29,936	7,932	60,826
Putnam	43,040	2,754,789	122,988	34,901	2,686,300	123,547	8,139	68,490
Rensselaer	67,226	2,565,755	98,238	49,645	2,437,323	101,649	17,581	128,431
Rockland	125,498	7,765,130	329,104	95,660	7,529,801	333,905	29,838	235,329
St. Lawrence	39,779	1,250,353	41,102	26,355	1,145,593	44,262	13,424	104,760
Saratoga	92,202	4,301,251	186,063	71,873	4,167,098	188,845	20,329	134,153
Schenectady	67,686	2,748,686	112,710	49,079	2,618,533	115,722	18,607	130,153
Schoharie	12,737	421,551	14,465	8,912	392,318	15,224	3,825	29,233
Schuyler	7,872	248,784	8,180	5,428	230,393	8,670	2,444	18,391
Seneca	14,029	437,759	14,286	9,495	401,696	15,292	4,534	36,064
Steuben	41,528	1,579,800	60,767	28,324	1,475,883	63,500	13,204	103,917
Suffolk	651,624	37,966,618	1,733,834	503,327	36,889,111	1,754,167	148,297	1,077,507
Sullivan	29,807	1,012,966	35,443	19,869	933,585	37,659	9,938	79,380
Tioga	21,714	784,186	27,254	15,447	725,378	28,400	6,267	58,809
Tompkins	34,758	1,493,756	62,816	26,178	1,430,514	64,225	8,580	63,243
Ulster	75,884	2,974,422	117,288	54,718	2,823,968	120,618	21,166	150,453
Warren	29,188	1,104,464	43,083	20,612	1,044,194	44,501	8,576	60,270
Washington	24,926	780,430	24,272	17,266	718,076	25,948	7,660	62,355
Wayne	41,601	1,556,551	57,673	30,643	1,472,659	60,025	10,958	83,892
Westchester	419,491	43,078,539	2,231,360	319,020	42,301,860	2,249,360	100,471	776,679
Wyoming	17,471	564,017	18,146	12,579	522,143	19,593	4,892	41,875
Yates	10,029	315,829	10,155	6,616	285,271	11,023	3,413	30,559
Total, Counties Outside of New York City	4,806,455	252,994,383	11,217,710	3,539,983	243,632,952	11,443,039	1,266,472	9,361,431
NYS Unclassified +	7,103	333,786	14,541	5,664	322,241	14,906	1,439	11,546
Residence Unknown ++	21,297	1,439,078	68,594	17,143	1,403,495	69,164	4,154	35,582
<b>Grand Total</b>	<b>8,037,071</b>	<b>\$424,894,887</b>	<b>\$18,829,167</b>	<b>5,699,461</b>	<b>\$405,734,367</b>	<b>\$19,402,042</b>	<b>2,337,610</b>	<b>\$19,160,520</b>

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

\*\* Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001**  
(Dollar Data in Thousands)

Bronx	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	55,306	\$125,582	\$122,862	\$0	\$2,722	\$109	-\$3,971
	\$ 5,000 -	9,999	70,139	533,779	505,667	1,951	26,154	1,047	-28,543
	10,000 -	19,999	105,279	1,528,673	1,030,783	76,945	420,945	17,015	-37,456
	20,000 -	29,999	82,619	2,061,884	860,778	82,807	1,118,297	48,556	25,386
	30,000 -	39,999	62,247	2,153,054	681,400	57,529	1,414,125	68,619	60,971
	40,000 -	49,999	35,604	1,584,988	415,084	31,781	1,138,123	59,545	55,757
	50,000 -	59,999	21,457	1,172,273	269,672	19,362	883,239	48,453	46,621
	60,000 -	74,999	19,116	1,273,373	257,716	18,133	997,524	56,935	55,731
	75,000 -	99,999	13,660	1,165,111	205,244	14,018	945,849	55,872	54,666
	100,000 -	199,999	8,733	1,108,687	155,395	9,304	943,987	61,419	59,608
	200,000	and over	1,355	665,141	48,079	1,343	615,719	42,177	38,770
	Total		475,515	\$13,372,545	\$4,552,679	\$313,173	\$8,506,686	\$459,746	\$327,541

Kings	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	111,852	\$244,843	\$238,036	\$2	\$6,805	\$273	-\$5,958
	\$ 5,000 -	9,999	119,321	899,183	838,261	1,266	59,641	2,387	-34,020
	10,000 -	19,999	191,073	2,788,390	1,887,313	113,392	787,664	31,894	-44,283
	20,000 -	29,999	146,767	3,652,957	1,541,779	128,686	1,982,491	86,792	56,404
	30,000 -	39,999	110,774	3,838,893	1,219,576	89,546	2,529,774	123,466	113,969
	40,000 -	49,999	70,642	3,150,817	823,723	55,955	2,271,139	119,218	113,808
	50,000 -	59,999	46,476	2,541,611	577,876	37,460	1,926,280	105,965	102,666
	60,000 -	74,999	44,305	2,958,411	593,713	38,490	2,326,208	132,945	130,175
	75,000 -	99,999	35,264	3,020,448	529,152	33,684	2,457,611	145,576	142,389
	100,000 -	199,999	30,653	4,022,564	557,872	32,419	3,432,251	225,141	218,569
	200,000	and over	8,745	4,727,135	331,322	11,013	4,384,784	300,357	282,067
	Total		915,872	\$31,845,251	\$9,138,625	\$541,914	\$22,164,648	\$1,274,014	\$1,075,785

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	81,045	\$157,260	\$157,902	\$14	\$3,822	\$153	-\$3,205
	\$ 5,000 -	9,999	75,223	566,951	527,213	1,552	38,178	1,528	-19,815
	10,000 -	19,999	114,564	1,669,737	1,080,438	55,258	534,040	21,678	-19,122
	20,000 -	29,999	85,825	2,136,736	855,806	53,731	1,227,199	54,943	39,428
	30,000 -	39,999	73,774	2,568,582	748,718	37,128	1,782,738	90,445	85,410
	40,000 -	49,999	55,315	2,473,722	580,214	20,886	1,872,625	102,861	99,729
	50,000 -	59,999	40,700	2,229,569	447,638	13,082	1,768,847	101,872	99,475
	60,000 -	74,999	44,444	2,978,428	526,108	13,335	2,438,984	145,482	142,409
	75,000 -	99,999	45,600	3,933,141	613,367	12,680	3,307,098	203,465	197,963
	100,000 -	199,999	67,504	9,360,889	1,111,651	20,427	8,228,809	550,155	531,760
	200,000	and over	58,312	56,376,480	2,822,126	32,415	53,515,324	3,665,793	3,477,530
	Total		742,306	\$84,451,495	\$9,471,181	\$260,509	\$74,717,663	\$4,938,374	\$4,631,562

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

\*\* Includes refundable tax credits.



**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Queens	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	107,659	\$236,291	\$228,743	\$6	\$7,541	\$302	-\$3,454
	\$ 5,000 -	9,999	103,799	775,947	709,856	869	65,217	2,611	-17,889
	10,000 -	19,999	167,951	2,465,938	1,665,050	79,790	721,099	29,228	-20,641
	20,000 -	29,999	130,856	3,254,752	1,412,774	98,747	1,743,210	76,517	55,719
	30,000 -	39,999	105,947	3,683,050	1,192,696	75,501	2,414,854	117,583	111,222
	40,000 -	49,999	73,720	3,291,827	875,772	53,072	2,362,982	123,376	119,129
	50,000 -	59,999	51,132	2,798,192	650,146	39,109	2,108,937	115,111	112,232
	60,000 -	74,999	51,827	3,464,028	711,642	44,276	2,708,109	153,556	151,084
	75,000 -	99,999	44,348	3,806,930	677,888	42,864	3,086,178	181,550	178,490
	100,000 -	199,999	36,797	4,750,583	651,442	38,469	4,060,672	265,042	259,049
	200,000	and over	6,449	2,555,966	158,258	6,317	2,391,388	163,810	157,186
	Total		880,485	\$31,083,505	\$8,934,268	\$479,020	\$21,670,187	\$1,228,687	\$1,102,126

Richmond	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	24,694	\$49,371	\$46,833	\$1	\$2,539	\$102	-\$448
	\$ 5,000 -	9,999	16,712	123,584	105,218	125	18,235	730	-1,588
	10,000 -	19,999	24,015	352,544	226,819	8,959	116,753	4,749	-1,206
	20,000 -	29,999	20,560	514,489	217,953	12,777	283,760	12,631	9,661
	30,000 -	39,999	18,884	658,424	213,162	11,502	433,760	21,370	20,054
	40,000 -	49,999	16,132	722,568	197,970	10,769	513,830	26,942	25,618
	50,000 -	59,999	13,053	716,345	176,594	10,714	529,037	28,663	27,399
	60,000 -	74,999	16,017	1,074,463	239,775	15,561	819,127	45,822	44,236
	75,000 -	99,999	17,103	1,475,467	288,828	19,641	1,166,998	67,842	65,167
	100,000 -	199,999	17,449	2,258,025	337,526	20,880	1,899,619	123,769	117,136
	200,000	and over	3,419	1,429,564	78,076	3,954	1,347,527	92,305	85,280
	Total		188,038	\$9,374,845	\$2,128,754	\$114,883	\$7,131,184	\$424,924	\$391,308

Total New York City	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	380,556	\$813,347	\$794,377	\$23	\$23,430	\$938	-\$17,036
	\$ 5,000 -	9,999	385,194	2,899,445	2,686,215	5,763	207,426	8,303	-101,855
	10,000 -	19,999	602,882	8,805,281	5,890,402	334,344	2,580,500	104,563	-122,708
	20,000 -	29,999	466,627	11,620,818	4,889,090	376,748	6,354,957	279,439	186,597
	30,000 -	39,999	371,626	12,902,003	4,055,551	271,205	8,575,251	421,482	391,626
	40,000 -	49,999	251,413	11,223,922	2,892,763	172,463	8,158,698	431,942	414,042
	50,000 -	59,999	172,818	9,457,990	2,121,926	119,728	7,216,339	400,064	388,394
	60,000 -	74,999	175,709	11,748,703	2,328,955	129,795	9,289,952	534,739	523,636
	75,000 -	99,999	155,975	13,401,097	2,314,480	122,888	10,963,734	654,306	638,674
	100,000 -	199,999	161,136	21,500,747	2,813,886	121,499	18,565,338	1,225,526	1,186,122
	200,000	and over	78,280	65,754,287	3,437,861	55,042	62,254,742	4,264,442	4,040,833
	Total		3,202,216	\$170,127,639	\$34,225,506	\$1,709,499	\$134,190,368	\$8,325,745	\$7,528,323

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Albany	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	20,138	\$43,870	\$41,246	\$0	\$2,621	\$105	-\$430
	\$ 5,000 -	9,999	13,641	100,100	83,370	103	16,628	665	-918
	10,000 -	19,999	20,106	298,171	178,061	6,457	113,653	4,632	685
	20,000 -	29,999	18,011	446,798	170,306	8,442	268,050	12,104	10,180
	30,000 -	39,999	13,918	482,964	137,906	6,633	338,425	16,951	16,559
	40,000 -	49,999	9,836	440,364	106,399	5,636	328,329	17,294	16,988
	50,000 -	59,999	7,667	420,741	92,172	5,782	322,787	17,368	17,134
	60,000 -	74,999	9,315	625,279	122,362	8,522	494,396	27,471	27,240
	75,000 -	99,999	9,442	813,033	137,979	10,282	664,772	38,595	38,178
	100,000 -	199,999	8,749	1,136,056	153,362	10,381	972,313	63,379	62,605
	200,000	and over	2,295	1,047,585	63,780	2,931	980,869	67,189	64,996
	Total		133,118	\$5,854,963	\$1,286,942	\$65,170	\$4,502,841	\$265,754	\$253,217

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,974	\$6,343	\$5,990	\$0	\$353	\$14	-\$126
	\$ 5,000 -	9,999	2,122	15,546	13,583	43	1,920	77	-246
	10,000 -	19,999	3,319	48,717	32,264	1,439	15,014	609	-227
	20,000 -	29,999	2,537	63,121	26,612	1,946	34,562	1,523	1,155
	30,000 -	39,999	1,886	65,569	21,586	1,825	42,158	1,960	1,825
	40,000 -	49,999	1,558	69,752	19,476	1,609	48,667	2,347	2,226
	50,000 -	59,999	1,111	60,796	14,496	1,250	45,050	2,280	2,180
	60,000 -	74,999	1,064	70,639	14,449	1,258	54,932	2,963	2,853
	75,000 -	99,999	756	64,424	10,757	935	52,732	3,032	2,944
	100,000 -	199,999	351	44,475	5,611	473	38,391	2,479	2,392
	200,000	and over	67	27,563	1,659	65	25,839	1,770	1,655
	Total		17,745	\$536,943	\$166,482	\$10,843	\$359,618	\$19,053	\$16,631

Broome	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	14,491	\$31,684	\$29,957	\$0	\$1,727	\$69	-\$363
	\$ 5,000 -	9,999	10,230	75,926	64,898	95	10,933	437	-735
	10,000 -	19,999	16,209	240,207	148,660	5,526	86,022	3,497	293
	20,000 -	29,999	11,881	292,846	117,267	6,546	169,032	7,544	6,252
	30,000 -	39,999	8,442	293,767	90,915	5,535	197,317	9,504	9,267
	40,000 -	49,999	6,336	284,228	74,392	5,248	204,587	10,269	10,032
	50,000 -	59,999	4,902	268,412	61,587	4,573	202,252	10,498	10,273
	60,000 -	74,999	5,131	343,535	68,214	5,505	269,815	14,742	14,513
	75,000 -	99,999	4,778	410,039	67,741	5,697	336,601	19,467	19,172
	100,000 -	199,999	3,856	497,302	62,849	4,864	429,590	27,956	27,526
	200,000	and over	844	340,330	18,642	1,009	320,679	21,966	21,215
	Total		87,100	\$3,078,276	\$805,122	\$44,599	\$2,228,556	\$125,951	\$117,443

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Cattaraugus	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,830	\$12,522	\$11,768	\$0	\$754	\$30	-\$274
	\$ 5,000 -	9,999	3,949	29,146	25,184	58	3,904	156	-412
	10,000 -	19,999	6,455	95,793	61,127	2,698	31,969	1,299	-302
	20,000 -	29,999	4,679	115,785	48,058	3,290	64,436	2,845	2,125
	30,000 -	39,999	3,509	122,059	39,380	2,935	79,744	3,742	3,510
	40,000 -	49,999	2,641	118,361	32,039	2,620	83,701	4,099	3,850
	50,000 -	59,999	2,017	110,336	26,206	2,218	81,912	4,152	3,968
	60,000 -	74,999	2,007	133,835	27,134	2,277	104,424	5,625	5,404
	75,000 -	99,999	1,394	118,618	19,631	1,747	97,240	5,595	5,315
	100,000 -	199,999	683	86,905	11,292	790	74,823	4,846	4,630
	200,000	and over	140	61,685	3,372	164	58,149	3,983	3,802
	Total		33,304	\$1,005,044	\$305,192	\$18,796	\$681,056	\$36,372	\$31,614

Cayuga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,166	\$11,807	\$11,057	\$0	\$750	\$30	-\$248
	\$ 5,000 -	9,999	3,841	28,447	23,898	41	4,508	180	-359
	10,000 -	19,999	5,849	86,657	54,261	2,320	30,075	1,223	-164
	20,000 -	29,999	4,646	115,181	46,874	2,898	65,409	2,904	2,253
	30,000 -	39,999	3,370	117,076	36,615	2,649	77,812	3,720	3,516
	40,000 -	49,999	2,706	121,210	32,281	2,453	86,476	4,303	4,120
	50,000 -	59,999	2,134	116,981	27,277	2,355	87,349	4,465	4,287
	60,000 -	74,999	2,296	153,974	31,042	2,699	120,234	6,500	6,331
	75,000 -	99,999	1,821	155,541	26,175	2,320	127,046	7,296	7,035
	100,000 -	199,999	899	111,128	14,457	1,109	95,562	6,141	5,961
	200,000	and over	184	75,745	4,471	191	71,083	4,869	4,498
	Total		32,912	\$1,093,746	\$308,407	\$19,035	\$766,303	\$41,631	\$37,231

Chautauqua	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,553	\$21,487	\$20,180	\$2	\$1,305	\$52	-\$389
	\$ 5,000 -	9,999	6,786	50,139	43,095	62	6,982	279	-714
	10,000 -	19,999	10,914	161,298	103,356	4,566	53,376	2,167	-516
	20,000 -	29,999	7,849	194,360	80,737	5,257	108,366	4,782	3,662
	30,000 -	39,999	5,849	202,722	65,391	4,736	132,595	6,230	5,796
	40,000 -	49,999	4,326	193,287	53,838	4,282	135,168	6,562	6,101
	50,000 -	59,999	3,281	179,710	42,688	3,521	133,501	6,773	6,307
	60,000 -	74,999	3,292	219,372	44,518	3,678	171,177	9,247	8,748
	75,000 -	99,999	2,252	191,416	32,894	2,678	155,844	8,940	8,555
	100,000 -	199,999	1,317	168,724	21,987	1,549	145,188	9,417	9,075
	200,000	and over	287	129,610	6,589	340	122,630	8,400	7,795
	Total		55,706	\$1,712,125	\$515,273	\$30,670	\$1,166,132	\$62,849	\$54,421

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Chemung	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,005	\$13,131	\$12,457	\$0	\$674	\$27	-\$183
	\$ 5,000 -	9,999	4,688	34,616	29,859	81	4,675	187	-479
	10,000 -	19,999	6,782	99,989	62,790	2,840	34,360	1,395	-207
	20,000 -	29,999	4,774	118,512	47,835	2,842	67,834	3,015	2,454
	30,000 -	39,999	3,868	134,697	41,870	2,731	90,096	4,317	4,165
	40,000 -	49,999	2,996	134,463	35,114	2,504	96,845	4,854	4,676
	50,000 -	59,999	2,294	125,486	29,180	2,319	93,987	4,826	4,660
	60,000 -	74,999	2,391	160,052	32,087	2,531	125,434	6,810	6,634
	75,000 -	99,999	2,028	172,903	29,151	2,438	141,314	8,126	7,942
	100,000 -	199,999	1,374	178,706	23,245	1,686	153,775	10,021	9,652
	200,000	and over	403	183,260	9,626	431	173,203	11,864	11,111
	Total		37,603	\$1,355,816	\$353,215	\$20,404	\$982,197	\$55,443	\$50,426

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,388	\$7,413	\$6,996	\$0	\$416	\$17	-\$183
	\$ 5,000 -	9,999	2,447	18,036	15,770	44	2,221	89	-317
	10,000 -	19,999	4,198	62,382	40,349	1,869	20,165	819	-334
	20,000 -	29,999	3,202	78,856	33,158	2,356	43,342	1,904	1,409
	30,000 -	39,999	2,252	78,179	25,490	1,922	50,767	2,376	2,218
	40,000 -	49,999	1,688	75,426	20,529	1,616	53,281	2,610	2,470
	50,000 -	59,999	1,244	68,125	16,271	1,316	50,537	2,565	2,469
	60,000 -	74,999	1,149	76,720	15,457	1,319	59,944	3,241	3,141
	75,000 -	99,999	943	80,701	12,960	1,175	66,566	3,842	3,766
	100,000 -	199,999	541	68,354	8,186	635	59,533	3,855	3,733
	200,000	and over	102	40,626	2,609	109	37,908	2,597	2,454
	Total		21,154	\$654,817	\$197,775	\$12,361	\$444,681	\$23,914	\$20,826

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,730	\$10,147	\$9,527	\$0	\$620	\$25	-\$141
	\$ 5,000 -	9,999	3,660	27,113	22,763	45	4,304	172	-286
	10,000 -	19,999	5,807	86,087	53,222	2,103	30,762	1,251	-20
	20,000 -	29,999	4,351	107,664	43,693	2,571	61,400	2,722	2,154
	30,000 -	39,999	3,318	115,256	36,225	2,230	76,801	3,669	3,499
	40,000 -	49,999	2,806	126,045	33,119	2,365	90,561	4,533	4,344
	50,000 -	59,999	1,997	109,369	25,485	1,966	81,918	4,211	4,055
	60,000 -	74,999	2,218	148,480	29,907	2,536	116,037	6,297	6,138
	75,000 -	99,999	1,880	160,100	26,673	2,334	131,094	7,535	7,354
	100,000 -	199,999	1,096	138,459	17,782	1,250	119,428	7,720	7,523
	200,000	and over	200	86,234	3,756	231	82,246	5,634	4,990
	Total		32,063	\$1,114,954	\$302,152	\$17,632	\$795,171	\$43,770	\$39,610

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Columbia	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,995	\$8,492	\$7,968	\$0	\$524	\$21	-\$132
	\$	5,000 - 9,999	2,849	21,088	18,063	23	3,002	120	-215
		10,000 - 19,999	4,676	69,548	43,802	1,680	24,067	979	-7
		20,000 - 29,999	3,825	94,733	38,939	2,103	53,690	2,386	1,823
		30,000 - 39,999	2,750	95,530	30,118	1,800	63,612	3,063	2,822
		40,000 - 49,999	2,021	90,669	24,362	1,564	64,743	3,262	3,047
		50,000 - 59,999	1,616	88,513	20,677	1,452	66,383	3,451	3,229
		60,000 - 74,999	1,888	126,426	25,721	1,882	98,823	5,414	5,035
		75,000 - 99,999	1,635	140,239	24,239	1,770	114,229	6,609	6,253
		100,000 - 199,999	1,351	174,110	24,407	1,352	148,350	9,652	9,196
		200,000 and over	374	191,250	13,548	246	177,456	12,156	11,575
		Total	26,980	\$1,100,598	\$271,845	\$13,872	\$814,881	\$47,113	\$42,626

Cortland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,871	\$6,554	\$6,140	\$0	\$415	\$17	-\$144
	\$	5,000 - 9,999	2,153	15,974	13,752	58	2,163	87	-230
		10,000 - 19,999	3,607	53,563	33,504	1,397	18,662	758	-116
		20,000 - 29,999	2,829	69,955	28,308	1,850	39,797	1,765	1,351
		30,000 - 39,999	2,129	73,557	23,058	1,560	48,938	2,344	2,234
		40,000 - 49,999	1,609	72,032	19,302	1,495	51,235	2,528	2,418
		50,000 - 59,999	1,213	66,283	15,656	1,239	49,388	2,519	2,426
		60,000 - 74,999	1,205	80,558	16,215	1,370	62,973	3,403	3,287
		75,000 - 99,999	967	82,817	13,935	1,226	67,656	3,891	3,821
		100,000 - 199,999	629	79,442	10,529	771	68,143	4,405	4,333
		200,000 and over	106	39,901	2,150	131	37,619	2,577	2,476
		Total	19,318	\$640,636	\$182,549	\$11,097	\$446,989	\$24,292	\$21,857

Delaware	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,556	\$7,347	\$7,001	\$0	\$346	\$14	-\$132
	\$	5,000 - 9,999	2,361	17,553	15,653	32	1,867	75	-252
		10,000 - 19,999	3,775	55,673	36,559	1,443	17,672	717	-187
		20,000 - 29,999	2,928	72,556	30,870	1,990	39,695	1,741	1,292
		30,000 - 39,999	1,936	67,244	21,760	1,440	44,044	2,070	1,967
		40,000 - 49,999	1,422	63,497	17,548	1,315	44,634	2,178	2,081
		50,000 - 59,999	1,009	55,241	13,438	949	40,854	2,084	1,999
		60,000 - 74,999	999	66,527	13,485	1,064	51,978	2,814	2,716
		75,000 - 99,999	747	63,731	10,645	855	52,231	3,020	2,950
		100,000 - 199,999	471	60,188	7,772	459	51,957	3,379	3,264
		200,000 and over	118	48,269	3,187	93	44,990	3,082	2,877
		Total	19,322	\$577,826	\$177,917	\$9,640	\$390,269	\$21,174	\$18,573

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Dutchess	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	16,617	\$34,988	\$32,587	\$0	\$2,397	\$96	-\$235
	\$ 5,000 -	9,999	10,810	79,494	64,368	143	14,982	599	-401
	10,000 -	19,999	15,812	233,780	143,359	4,773	85,648	3,492	720
	20,000 -	29,999	13,515	336,198	135,349	6,874	193,976	8,703	7,197
	30,000 -	39,999	11,226	390,898	120,545	6,428	263,925	12,997	12,390
	40,000 -	49,999	9,108	408,145	109,149	6,562	292,434	15,088	14,456
	50,000 -	59,999	7,697	421,996	101,399	6,902	313,692	16,664	16,062
	60,000 -	74,999	9,593	644,603	138,535	10,056	496,012	27,360	26,380
	75,000 -	99,999	11,407	985,336	183,420	13,707	788,214	45,631	44,123
	100,000 -	199,999	11,745	1,530,477	220,585	14,953	1,294,940	84,446	81,233
	200,000	and over	2,266	1,073,267	60,926	2,600	1,009,739	69,167	65,655
	Total		119,796	\$6,139,183	\$1,310,220	\$72,998	\$4,755,958	\$284,244	\$267,580

Erie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	65,924	\$139,962	\$132,058	\$4	\$7,900	\$316	-\$2,160
	\$ 5,000 -	9,999	46,990	346,491	290,035	302	56,141	2,246	-4,115
	10,000 -	19,999	68,799	1,016,711	618,388	24,644	373,679	15,214	176
	20,000 -	29,999	51,861	1,282,541	501,156	26,623	754,762	33,858	28,184
	30,000 -	39,999	38,151	1,324,402	398,064	23,014	903,325	44,213	42,913
	40,000 -	49,999	29,821	1,336,528	344,493	23,656	968,378	49,236	48,348
	50,000 -	59,999	24,438	1,340,405	308,229	23,584	1,008,592	52,649	51,892
	60,000 -	74,999	28,609	1,919,396	384,294	31,130	1,503,973	82,406	81,811
	75,000 -	99,999	27,063	2,321,092	393,273	32,486	1,895,333	109,555	108,855
	100,000 -	199,999	20,023	2,581,854	347,524	25,774	2,208,557	143,582	141,997
	200,000	and over	4,905	2,170,077	124,513	6,227	2,039,337	139,694	132,423
	Total		406,584	\$15,779,459	\$3,842,027	\$217,443	\$11,719,976	\$672,968	\$630,325

Essex	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,796	\$5,782	\$5,457	\$0	\$325	\$13	-\$61
	\$ 5,000 -	9,999	1,874	13,874	12,073	13	1,789	72	-154
	10,000 -	19,999	3,010	44,786	28,264	1,042	15,480	629	10
	20,000 -	29,999	2,267	55,918	23,337	1,276	31,305	1,383	1,082
	30,000 -	39,999	1,664	57,694	18,762	1,154	37,778	1,787	1,657
	40,000 -	49,999	1,389	62,108	17,338	1,172	43,598	2,151	2,032
	50,000 -	59,999	945	51,802	12,436	944	38,422	1,965	1,864
	60,000 -	74,999	969	64,455	13,319	1,055	50,080	2,712	2,607
	75,000 -	99,999	732	62,422	10,892	839	50,691	2,916	2,817
	100,000 -	199,999	435	54,935	7,620	475	46,840	3,026	2,928
	200,000	and over	110	53,712	3,202	93	50,417	3,454	3,349
	Total		16,191	\$527,488	\$152,700	\$8,063	\$366,724	\$20,107	\$18,131

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Franklin	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,035	\$6,348	\$5,960	\$0	\$389	\$16	-\$231
	\$ 5,000 -	9,999	2,175	16,075	13,944	27	2,104	84	-267
	10,000 -	19,999	3,769	56,138	36,114	1,819	18,205	739	-303
	20,000 -	29,999	2,582	63,568	26,616	1,935	35,017	1,539	1,109
	30,000 -	39,999	1,862	65,017	20,627	1,533	42,857	2,033	1,929
	40,000 -	49,999	1,564	70,238	18,833	1,586	49,819	2,468	2,343
	50,000 -	59,999	1,087	59,542	13,829	1,223	44,490	2,281	2,214
	60,000 -	74,999	1,088	72,780	14,558	1,258	56,964	3,080	3,025
	75,000 -	99,999	812	69,400	11,446	1,058	56,896	3,274	3,223
	100,000 -	199,999	373	46,765	6,331	442	39,992	2,578	2,528
	200,000	and over	85	31,966	2,432	87	29,447	2,017	1,968
	Total		18,432	\$557,838	\$170,690	\$10,968	\$376,180	\$20,108	\$17,537

Fulton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,584	\$7,842	\$7,446	\$0	\$396	\$16	-\$132
	\$ 5,000 -	9,999	2,623	19,423	16,941	27	2,447	98	-293
	10,000 -	19,999	4,452	66,954	42,171	1,972	22,810	927	-119
	20,000 -	29,999	3,701	91,132	37,292	2,383	51,457	2,274	1,831
	30,000 -	39,999	2,349	81,355	25,822	1,721	53,812	2,554	2,487
	40,000 -	49,999	1,845	82,650	22,567	1,688	58,395	2,873	2,809
	50,000 -	59,999	1,328	72,585	17,199	1,358	54,028	2,767	2,717
	60,000 -	74,999	1,321	88,236	17,913	1,408	68,915	3,735	3,699
	75,000 -	99,999	1,053	89,909	15,026	1,136	73,746	4,249	4,192
	100,000 -	199,999	603	76,070	9,905	616	65,549	4,240	4,176
	200,000	and over	122	60,197	2,294	122	57,781	3,958	3,757
	Total		22,981	\$736,352	\$214,576	\$12,431	\$509,337	\$27,692	\$25,125

Genesee	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,409	\$9,884	\$9,234	\$1	\$649	\$26	-\$187
	\$ 5,000 -	9,999	2,881	21,162	17,368	49	3,745	150	-180
	10,000 -	19,999	4,564	67,661	41,394	1,523	24,743	1,006	50
	20,000 -	29,999	3,610	88,991	35,843	2,126	51,021	2,269	1,864
	30,000 -	39,999	2,830	98,402	30,739	2,111	65,551	3,134	2,987
	40,000 -	49,999	2,259	101,345	27,537	2,242	71,566	3,521	3,414
	50,000 -	59,999	1,888	103,426	24,294	2,082	77,050	3,925	3,835
	60,000 -	74,999	2,000	134,050	27,139	2,482	104,429	5,641	5,533
	75,000 -	99,999	1,462	124,600	20,713	1,838	102,049	5,858	5,764
	100,000 -	199,999	773	96,307	12,245	1,010	83,052	5,347	5,209
	200,000	and over	148	51,942	3,466	197	48,279	3,307	3,222
	Total		26,824	\$897,770	\$249,973	\$15,662	\$632,135	\$34,184	\$31,512

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Greene	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,103	\$6,573	\$6,203	\$1	\$369	\$15	-\$85
	\$	5,000 - 9,999	2,182	16,175	14,152	22	2,000	80	-179
		10,000 - 19,999	3,227	47,681	30,467	1,133	16,081	654	22
		20,000 - 29,999	2,670	66,038	26,980	1,596	37,462	1,666	1,366
		30,000 - 39,999	2,020	70,530	22,022	1,421	47,087	2,265	2,223
		40,000 - 49,999	1,509	67,684	17,873	1,253	48,558	2,441	2,397
		50,000 - 59,999	1,229	67,302	15,567	1,135	50,600	2,633	2,589
		60,000 - 74,999	1,297	86,509	17,457	1,402	67,649	3,704	3,664
		75,000 - 99,999	1,082	92,550	15,595	1,108	75,847	4,384	4,325
		100,000 - 199,999	655	80,861	11,022	669	69,170	4,447	4,362
		200,000 and over	149	58,820	3,306	143	55,371	3,793	3,676
		Total	19,123	\$660,723	\$180,645	\$9,883	\$470,195	\$26,080	\$24,361

Hamilton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	476	\$1,005	\$937	\$0	\$68	\$3	-\$6
	\$	5,000 - 9,999	331	2,404	2,077	1	326	13	-8
		10,000 - 19,999	460	6,795	4,395	98	2,303	94	38
		20,000 - 29,999	357	8,881	3,773	227	4,881	216	185
		30,000 - 39,999	290	10,043	3,364	195	6,484	300	293
		40,000 - 49,999	176	7,872	2,295	140	5,437	259	254
		50,000 - 59,999	145	7,974	1,841	127	6,006	308	304
		60,000 - 74,999	139	9,294	1,926	125	7,242	391	389
		75,000 - 99,999	93	8,044	1,379	71	6,594	381	374
		100,000 - 199,999	50	6,466	799	43	5,624	368	340
		200,000 and over	14	4,783	448	10	4,325	296	284
		Total	2,531	\$73,560	\$23,233	\$1,037	\$49,290	\$2,628	\$2,446

Herkimer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,311	\$9,338	\$8,813	\$0	\$522	\$21	-\$247
	\$	5,000 - 9,999	3,141	23,261	19,831	45	3,384	135	-277
		10,000 - 19,999	5,419	81,258	50,686	2,233	28,338	1,151	-173
		20,000 - 29,999	3,896	96,227	39,438	2,544	54,245	2,400	1,846
		30,000 - 39,999	2,873	100,037	32,508	2,290	65,240	3,057	2,891
		40,000 - 49,999	2,201	98,676	26,802	2,074	69,800	3,420	3,290
		50,000 - 59,999	1,673	91,662	21,809	1,766	68,086	3,456	3,354
		60,000 - 74,999	1,556	103,882	21,132	1,792	80,958	4,373	4,292
		75,000 - 99,999	1,075	91,305	15,433	1,303	74,569	4,283	4,205
		100,000 - 199,999	563	70,018	9,240	679	60,098	3,869	3,768
		200,000 and over	89	37,052	2,279	103	34,671	2,375	2,152
		Total	26,797	\$802,715	\$247,972	\$14,829	\$539,911	\$28,540	\$25,101

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

\*\* Includes refundable tax credits.



**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Jefferson	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,170	\$13,818	\$13,027	\$0	\$791	\$32	-\$228
	\$ 5,000 -	9,999	4,570	33,862	29,329	102	4,431	177	-524
	10,000 -	19,999	7,595	112,058	71,920	3,354	36,784	1,493	-418
	20,000 -	29,999	5,136	126,487	54,155	3,697	68,635	3,010	2,323
	30,000 -	39,999	3,801	132,131	43,333	3,179	85,619	4,002	3,816
	40,000 -	49,999	2,997	134,105	36,648	2,927	94,530	4,638	4,456
	50,000 -	59,999	2,124	116,118	27,905	2,297	85,917	4,366	4,249
	60,000 -	74,999	2,090	139,864	28,424	2,428	109,012	5,892	5,788
	75,000 -	99,999	1,637	139,854	23,491	1,955	114,408	6,580	6,475
	100,000 -	199,999	968	123,483	15,823	1,210	106,451	6,893	6,748
	200,000	and over	231	85,674	5,133	239	80,302	5,501	5,142
	Total		37,319	\$1,157,455	\$349,188	\$21,387	\$786,879	\$42,584	\$37,827

Lewis	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,685	\$3,604	\$3,369	\$0	\$235	\$9	-\$136
	\$ 5,000 -	9,999	1,212	8,989	7,681	8	1,301	52	-143
	10,000 -	19,999	1,934	28,414	18,928	801	8,685	353	-181
	20,000 -	29,999	1,535	37,855	16,444	1,167	20,244	885	569
	30,000 -	39,999	1,284	44,669	14,906	1,259	28,504	1,318	1,211
	40,000 -	49,999	984	44,103	12,406	1,093	30,605	1,478	1,372
	50,000 -	59,999	709	38,783	9,332	814	28,637	1,443	1,364
	60,000 -	74,999	599	39,971	8,365	802	30,804	1,653	1,592
	75,000 -	99,999	367	31,099	5,154	533	25,412	1,456	1,376
	100,000 -	199,999	176	21,761	2,948	198	18,615	1,196	1,109
	200,000	and over	33	9,833	612	28	9,193	630	622
	Total		10,518	\$309,081	\$100,144	\$6,703	\$202,235	\$10,471	\$8,755

Livingston	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,133	\$8,699	\$8,119	\$0	\$579	\$23	-\$223
	\$ 5,000 -	9,999	2,746	20,178	16,775	33	3,369	135	-167
	10,000 -	19,999	4,195	61,970	38,366	1,393	22,211	904	-14
	20,000 -	29,999	3,391	84,075	34,039	1,928	48,107	2,141	1,732
	30,000 -	39,999	2,838	98,782	30,349	2,011	66,422	3,201	3,040
	40,000 -	49,999	2,275	102,021	27,331	2,096	72,594	3,608	3,498
	50,000 -	59,999	1,822	100,094	23,469	1,915	74,710	3,836	3,742
	60,000 -	74,999	2,073	139,360	28,299	2,423	108,639	5,886	5,749
	75,000 -	99,999	1,783	152,411	25,771	2,211	124,429	7,153	7,031
	100,000 -	199,999	1,023	127,766	16,679	1,306	109,781	7,078	6,959
	200,000	and over	127	46,135	3,174	122	42,838	2,934	2,869
	Total		26,406	\$941,491	\$252,374	\$15,438	\$673,679	\$36,898	\$34,216

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Madison	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,419	\$9,813	\$9,158	\$0	\$655	\$26	-\$386
	\$ 5,000 -	9,999	2,929	21,722	18,392	52	3,278	131	-243
	10,000 -	19,999	4,757	71,315	43,882	1,727	25,695	1,046	-53
	20,000 -	29,999	3,998	98,956	40,640	2,586	55,730	2,468	1,878
	30,000 -	39,999	2,955	102,789	32,396	2,284	68,109	3,247	3,071
	40,000 -	49,999	2,273	101,827	27,493	2,068	72,267	3,581	3,453
	50,000 -	59,999	1,780	97,587	23,310	1,877	72,400	3,693	3,572
	60,000 -	74,999	1,972	132,121	27,072	2,239	102,810	5,571	5,423
	75,000 -	99,999	1,671	142,807	24,279	2,140	116,387	6,701	6,601
	100,000 -	199,999	1,172	150,354	20,637	1,526	128,190	8,316	8,182
	200,000	and over	304	139,209	7,612	351	131,247	8,990	8,664
	Total		28,230	\$1,068,500	\$274,871	\$16,850	\$776,769	\$43,771	\$40,161

Monroe	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	50,697	\$110,577	\$103,501	\$0	\$7,073	\$283	-\$1,485
	\$ 5,000 -	9,999	34,009	250,636	209,485	531	40,612	1,625	-3,089
	10,000 -	19,999	51,654	767,717	466,505	20,688	280,525	11,422	-347
	20,000 -	29,999	41,895	1,037,685	406,349	22,088	609,241	27,351	22,574
	30,000 -	39,999	32,316	1,125,640	334,134	17,723	773,784	38,325	37,504
	40,000 -	49,999	24,837	1,112,246	283,731	17,505	811,010	41,902	41,271
	50,000 -	59,999	19,661	1,079,378	250,425	17,672	811,281	42,764	42,240
	60,000 -	74,999	23,636	1,586,883	324,488	24,895	1,237,502	68,014	67,575
	75,000 -	99,999	24,524	2,108,662	369,165	28,824	1,710,674	98,906	98,189
	100,000 -	199,999	21,751	2,830,749	398,566	27,405	2,404,772	156,708	155,379
	200,000	and over	5,082	2,244,721	146,429	6,186	2,092,103	143,309	136,693
	Total		330,062	\$14,254,895	\$3,292,777	\$183,516	\$10,778,577	\$630,609	\$596,503

Montgomery	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,567	\$7,845	\$7,429	\$0	\$416	\$17	-\$232
	\$ 5,000 -	9,999	2,577	18,968	16,271	24	2,673	107	-294
	10,000 -	19,999	4,331	65,048	40,575	1,883	22,590	919	-189
	20,000 -	29,999	3,432	84,774	34,162	2,156	48,456	2,151	1,679
	30,000 -	39,999	2,215	76,433	24,183	1,605	50,645	2,423	2,319
	40,000 -	49,999	1,662	74,344	20,029	1,572	52,743	2,611	2,491
	50,000 -	59,999	1,194	65,480	15,295	1,186	49,000	2,514	2,443
	60,000 -	74,999	1,245	83,047	16,845	1,292	64,910	3,521	3,427
	75,000 -	99,999	1,036	88,508	14,764	1,219	72,525	4,179	4,038
	100,000 -	199,999	517	63,707	8,455	613	54,640	3,511	3,459
	200,000	and over	117	60,625	2,769	118	57,737	3,955	3,647
	Total		21,893	\$688,779	\$200,777	\$11,668	\$476,335	\$25,906	\$22,788

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Nassau	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	92,627	\$179,379	\$167,926	\$6	\$11,520	\$461	-\$614
	\$ 5,000 -	9,999	54,695	403,254	334,313	372	68,562	2,744	-2,492
	10,000 -	19,999	79,104	1,163,624	744,204	22,301	397,099	16,195	1,993
	20,000 -	29,999	63,793	1,589,901	697,151	30,529	862,221	38,569	31,741
	30,000 -	39,999	56,514	1,969,652	665,845	28,703	1,275,104	63,008	60,862
	40,000 -	49,999	46,307	2,074,834	597,420	26,973	1,450,441	76,176	74,518
	50,000 -	59,999	36,670	2,011,175	536,373	26,334	1,448,469	78,346	77,022
	60,000 -	74,999	45,034	3,028,358	738,190	40,961	2,249,210	125,482	124,091
	75,000 -	99,999	56,293	4,876,294	1,062,273	62,108	3,751,913	217,711	215,168
	100,000 -	199,999	76,237	10,242,853	1,752,803	95,104	8,394,945	550,964	541,855
	200,000	and over	32,802	19,908,177	1,119,134	42,508	18,746,213	1,284,114	1,230,709
	Total		640,076	\$47,447,501	\$8,415,631	\$375,899	\$38,655,698	\$2,453,770	\$2,354,853

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	15,791	\$34,056	\$32,101	\$0	\$1,955	\$78	-\$451
	\$ 5,000 -	9,999	11,055	81,731	67,766	83	13,882	555	-882
	10,000 -	19,999	16,822	247,421	151,320	5,713	90,388	3,680	191
	20,000 -	29,999	12,178	300,591	120,651	6,656	173,283	7,716	6,363
	30,000 -	39,999	8,936	310,677	96,446	6,084	208,146	9,996	9,739
	40,000 -	49,999	7,081	317,642	84,331	6,492	226,819	11,322	11,108
	50,000 -	59,999	6,063	332,455	77,252	6,297	248,906	12,866	12,688
	60,000 -	74,999	6,973	467,605	93,361	8,032	366,212	19,963	19,762
	75,000 -	99,999	6,266	537,011	90,345	7,616	439,050	25,321	25,079
	100,000 -	199,999	3,661	454,229	59,533	4,471	390,225	25,112	24,869
	200,000	and over	454	189,788	10,119	522	179,148	12,272	11,941
	Total		95,280	\$3,273,205	\$883,225	\$51,966	\$2,338,014	\$128,881	\$120,406

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	16,685	\$36,203	\$34,093	\$0	\$2,110	\$84	-\$497
	\$ 5,000 -	9,999	11,335	83,683	71,334	246	12,104	484	-1,009
	10,000 -	19,999	18,500	275,311	171,033	7,475	96,803	3,936	-412
	20,000 -	29,999	13,984	346,327	139,160	8,185	198,982	8,849	7,229
	30,000 -	39,999	9,737	337,614	105,409	6,898	225,307	10,796	10,504
	40,000 -	49,999	7,317	327,837	87,003	6,471	234,363	11,676	11,383
	50,000 -	59,999	5,651	309,661	72,282	5,592	231,787	11,953	11,707
	60,000 -	74,999	5,953	398,673	79,966	6,677	312,030	16,977	16,721
	75,000 -	99,999	5,072	434,095	72,702	6,161	355,232	20,484	20,304
	100,000 -	199,999	3,264	415,466	54,316	4,110	357,040	23,131	22,857
	200,000	and over	780	351,639	18,169	1,019	332,426	22,771	21,616
	Total		98,278	\$3,316,510	\$905,466	\$52,834	\$2,358,185	\$131,140	\$120,404

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Onondaga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	31,184	\$68,115	\$63,722	\$0	\$4,389	\$176	-\$1,156
	\$ 5,000 -	9,999	20,390	150,005	126,312	341	23,351	934	-1,850
	10,000 -	19,999	32,009	475,530	290,970	13,015	171,544	6,981	-516
	20,000 -	29,999	26,139	646,619	253,314	14,722	378,582	16,952	13,721
	30,000 -	39,999	19,369	674,246	201,705	11,860	460,683	22,599	22,012
	40,000 -	49,999	14,876	666,253	171,101	11,394	483,758	24,790	24,312
	50,000 -	59,999	12,074	662,417	149,875	11,152	501,389	26,443	26,039
	60,000 -	74,999	14,039	941,742	188,319	15,362	738,060	40,497	40,111
	75,000 -	99,999	14,297	1,228,574	209,886	17,553	1,001,135	57,812	57,221
	100,000 -	199,999	11,610	1,498,240	203,791	15,137	1,279,313	83,156	82,155
	200,000	and over	3,023	1,318,955	77,054	3,950	1,237,944	84,799	81,453
	Total		199,010	\$8,330,696	\$1,936,050	\$114,487	\$6,280,148	\$365,139	\$343,502

Ontario	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,896	\$14,665	\$13,640	\$0	\$1,025	\$41	-\$247
	\$ 5,000 -	9,999	4,597	34,009	28,227	42	5,740	230	-297
	10,000 -	19,999	7,075	105,078	64,449	2,360	38,269	1,558	149
	20,000 -	29,999	5,838	145,147	58,310	3,097	83,740	3,737	3,111
	30,000 -	39,999	4,598	159,705	49,385	2,991	107,328	5,184	4,981
	40,000 -	49,999	3,574	160,072	43,403	3,028	113,640	5,661	5,443
	50,000 -	59,999	2,954	162,155	38,201	2,901	121,053	6,242	6,064
	60,000 -	74,999	3,330	223,066	46,856	3,728	172,482	9,340	9,166
	75,000 -	99,999	3,089	264,171	46,531	3,659	213,981	12,304	12,137
	100,000 -	199,999	2,376	308,072	44,958	2,929	260,185	16,926	16,648
	200,000	and over	571	253,595	16,002	658	236,935	16,230	15,610
	Total		44,898	\$1,829,734	\$449,962	\$25,393	\$1,354,378	\$77,454	\$72,764

Orange	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	18,474	\$40,107	\$37,220	\$2	\$2,885	\$115	-\$398
	\$ 5,000 -	9,999	13,446	100,050	83,283	197	16,570	663	-1,466
	10,000 -	19,999	19,828	291,580	183,379	8,055	100,140	4,079	-1,046
	20,000 -	29,999	15,904	394,120	162,525	10,274	221,320	9,862	7,626
	30,000 -	39,999	13,216	460,937	145,362	8,963	306,613	15,010	14,080
	40,000 -	49,999	10,575	473,805	128,769	8,577	336,458	17,295	16,298
	50,000 -	59,999	9,014	494,543	124,077	8,837	361,628	19,079	17,961
	60,000 -	74,999	11,362	763,783	171,933	12,915	578,934	31,787	30,088
	75,000 -	99,999	13,030	1,124,671	225,037	16,891	882,743	50,803	47,419
	100,000 -	199,999	12,614	1,623,628	258,710	17,205	1,347,711	87,504	79,082
	200,000	and over	2,178	988,120	57,357	2,762	928,000	63,568	56,234
	Total		139,641	\$6,755,343	\$1,577,652	\$94,678	\$5,083,003	\$299,765	\$265,876

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Orleans	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,670	\$5,755	\$5,401	\$0	\$354	\$14	-\$156
	\$	5,000 - 9,999	1,908	14,093	12,033	25	2,035	81	-176
		10,000 - 19,999	3,207	47,618	29,724	1,338	16,555	674	-73
		20,000 - 29,999	2,423	59,749	24,965	1,808	32,976	1,448	1,062
		30,000 - 39,999	1,748	61,044	19,537	1,470	40,037	1,899	1,829
		40,000 - 49,999	1,531	68,662	18,548	1,535	48,579	2,388	2,280
		50,000 - 59,999	1,161	63,541	14,965	1,326	47,250	2,406	2,387
		60,000 - 74,999	1,189	79,536	16,087	1,458	61,991	3,350	3,318
		75,000 - 99,999	860	73,164	12,580	1,108	59,476	3,410	3,383
		100,000 - 199,999	397	49,206	6,112	490	42,604	2,740	2,665
		200,000 and over	51	18,277	1,034	55	17,187	1,177	1,157
		Total	17,145	\$540,645	\$160,988	\$10,614	\$369,043	\$19,588	\$17,677

Oswego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,653	\$16,929	\$15,910	\$0	\$1,019	\$41	-\$228
	\$	5,000 - 9,999	5,466	40,390	34,763	99	5,528	221	-597
		10,000 - 19,999	8,626	127,073	80,634	3,832	42,607	1,731	-431
		20,000 - 29,999	6,773	167,488	69,032	4,764	93,692	4,136	3,298
		30,000 - 39,999	5,226	181,483	57,777	4,372	119,334	5,650	5,516
		40,000 - 49,999	4,010	179,737	48,524	3,927	127,286	6,288	6,176
		50,000 - 59,999	3,217	176,195	41,560	3,367	131,268	6,728	6,619
		60,000 - 74,999	3,473	232,162	46,772	3,905	181,484	9,858	9,734
		75,000 - 99,999	3,097	265,145	43,754	3,882	217,508	12,540	12,400
		100,000 - 199,999	1,748	215,604	27,039	2,344	186,221	11,968	11,817
		200,000 and over	164	59,151	3,340	173	55,637	3,811	3,588
		Total	49,453	\$1,661,357	\$469,105	\$30,665	\$1,161,586	\$62,973	\$57,892

Otsego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,142	\$8,852	\$8,316	\$0	\$537	\$22	-\$200
	\$	5,000 - 9,999	2,818	20,883	18,247	36	2,600	104	-271
		10,000 - 19,999	4,933	73,462	46,734	1,767	24,961	1,014	-114
		20,000 - 29,999	3,542	87,111	36,515	2,189	48,406	2,130	1,625
		30,000 - 39,999	2,483	86,266	28,123	1,909	56,233	2,645	2,497
		40,000 - 49,999	1,850	82,929	22,819	1,652	58,458	2,876	2,757
		50,000 - 59,999	1,336	73,293	17,773	1,310	54,210	2,766	2,686
		60,000 - 74,999	1,386	92,462	19,069	1,461	71,932	3,891	3,824
		75,000 - 99,999	1,130	96,850	16,194	1,296	79,360	4,575	4,487
		100,000 - 199,999	739	96,417	12,986	898	82,533	5,377	5,271
		200,000 and over	213	94,198	6,953	237	87,008	5,960	5,704
		Total	24,572	\$812,722	\$233,730	\$12,756	\$566,237	\$31,360	\$28,266

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Putnam	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,834	\$11,808	\$10,866	\$1	\$941	\$38	-\$10
	\$ 5,000 -	9,999	3,151	22,938	17,696	11	5,230	209	47
	10,000 -	19,999	4,150	60,947	37,245	833	22,869	936	456
	20,000 -	29,999	3,647	90,978	38,277	1,427	51,274	2,318	1,971
	30,000 -	39,999	3,538	123,714	40,391	1,782	81,541	4,043	3,758
	40,000 -	49,999	3,280	147,171	41,720	2,022	103,429	5,398	5,034
	50,000 -	59,999	2,790	152,963	39,717	2,331	110,914	5,917	5,572
	60,000 -	74,999	3,737	251,694	60,175	3,748	187,771	10,391	9,847
	75,000 -	99,999	5,014	434,367	90,431	5,965	337,971	19,519	18,448
	100,000 -	199,999	6,535	862,283	143,236	8,235	710,814	46,442	43,483
	200,000	and over	1,364	595,927	41,029	1,655	553,242	37,897	34,382
	Total		43,040	\$2,754,789	\$560,783	\$28,011	\$2,165,997	\$133,107	\$122,988

Rensselaer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,803	\$21,446	\$20,151	\$0	\$1,294	\$52	-\$270
	\$ 5,000 -	9,999	6,918	50,970	42,498	64	8,409	336	-497
	10,000 -	19,999	10,699	159,023	96,587	3,846	58,589	2,386	49
	20,000 -	29,999	9,213	229,146	88,805	4,773	135,568	6,091	4,971
	30,000 -	39,999	7,358	255,444	75,541	4,074	175,829	8,665	8,313
	40,000 -	49,999	5,294	237,446	60,544	3,845	173,057	8,858	8,558
	50,000 -	59,999	4,106	224,992	52,015	3,710	169,266	8,868	8,542
	60,000 -	74,999	4,926	330,138	66,219	4,975	258,944	14,195	13,814
	75,000 -	99,999	4,872	418,470	71,116	5,707	341,647	19,717	19,182
	100,000 -	199,999	3,556	450,291	60,112	4,211	385,967	24,986	24,107
	200,000	and over	481	188,390	10,112	568	177,711	12,173	11,468
	Total		67,226	\$2,565,755	\$643,700	\$35,772	\$1,886,282	\$106,327	\$98,238

Rockland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	17,461	\$35,125	\$32,540	\$1	\$2,585	\$103	-\$111
	\$ 5,000 -	9,999	10,971	81,513	67,993	44	13,476	539	-1,116
	10,000 -	19,999	15,651	229,409	147,164	5,116	77,130	3,147	-257
	20,000 -	29,999	12,329	306,986	129,910	6,998	170,078	7,615	5,906
	30,000 -	39,999	11,216	391,585	127,071	6,312	258,201	12,798	11,702
	40,000 -	49,999	9,277	415,308	116,926	6,003	292,379	15,358	14,105
	50,000 -	59,999	7,296	400,088	104,216	5,999	289,874	15,645	14,360
	60,000 -	74,999	8,778	589,365	143,208	8,565	437,592	24,356	22,407
	75,000 -	99,999	11,200	972,057	211,414	13,298	747,345	43,313	39,639
	100,000 -	199,999	16,500	2,215,003	388,733	22,463	1,803,756	118,304	105,656
	200,000	and over	4,819	2,128,690	150,427	6,704	1,971,556	135,051	116,815
	Total		125,498	\$7,765,130	\$1,619,600	\$81,504	\$6,063,971	\$376,230	\$329,104

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

St. Lawrence	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,706	\$14,471	\$13,730	\$0	\$741	\$30	-\$278
	\$ 5,000 -	9,999	4,790	35,717	31,301	72	4,344	174	-666
	10,000 -	19,999	7,652	112,854	73,763	3,385	35,707	1,449	-553
	20,000 -	29,999	5,126	126,530	54,367	3,830	68,333	2,987	2,175
	30,000 -	39,999	4,113	143,241	46,737	3,431	93,074	4,377	4,183
	40,000 -	49,999	3,289	147,281	39,654	3,206	104,421	5,163	5,002
	50,000 -	59,999	2,404	131,670	30,842	2,566	98,262	5,040	4,910
	60,000 -	74,999	2,439	162,940	32,476	2,944	127,520	6,919	6,816
	75,000 -	99,999	2,001	170,927	27,958	2,444	140,525	8,096	7,978
	100,000 -	199,999	1,088	135,507	17,278	1,322	116,907	7,525	7,329
	200,000	and over	171	69,215	4,326	194	64,696	4,432	4,206
	Total		39,779	\$1,250,353	\$372,429	\$23,394	\$854,530	\$46,191	\$41,102

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	12,981	\$28,665	\$26,443	\$0	\$2,222	\$89	-\$140
	\$ 5,000 -	9,999	8,350	61,432	49,618	62	11,752	470	-286
	10,000 -	19,999	12,622	187,469	113,672	3,720	70,077	2,855	667
	20,000 -	29,999	11,007	273,466	106,913	5,210	161,344	7,252	6,225
	30,000 -	39,999	9,089	316,257	95,367	4,981	215,909	10,587	10,329
	40,000 -	49,999	7,293	326,845	84,545	5,323	236,978	12,117	11,870
	50,000 -	59,999	6,169	338,221	78,515	5,420	254,285	13,313	13,106
	60,000 -	74,999	7,681	516,822	104,885	7,649	404,289	22,195	21,957
	75,000 -	99,999	8,295	713,532	123,777	9,583	580,172	33,491	33,194
	100,000 -	199,999	7,366	947,145	128,817	9,006	809,322	52,573	51,966
	200,000	and over	1,349	591,397	31,958	1,546	557,878	38,215	37,176
	Total		92,202	\$4,301,251	\$944,510	\$52,499	\$3,304,227	\$193,156	\$186,063

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,425	\$23,322	\$22,034	\$0	\$1,283	\$51	-\$241
	\$ 5,000 -	9,999	7,232	53,377	45,502	75	7,799	312	-634
	10,000 -	19,999	10,831	160,759	99,463	3,827	57,469	2,340	153
	20,000 -	29,999	8,935	221,925	86,571	4,570	130,784	5,876	4,942
	30,000 -	39,999	6,630	230,030	68,503	3,566	157,960	7,791	7,604
	40,000 -	49,999	5,004	223,632	57,242	3,685	162,705	8,343	8,205
	50,000 -	59,999	3,992	218,702	50,616	3,466	164,620	8,643	8,526
	60,000 -	74,999	4,918	330,195	66,472	4,905	258,817	14,218	14,089
	75,000 -	99,999	4,984	427,961	73,008	5,684	349,269	20,165	20,024
	100,000 -	199,999	3,892	499,818	67,709	4,371	427,738	27,800	27,553
	200,000	and over	843	358,967	21,030	992	336,944	23,081	22,491
	Total		67,686	\$2,748,686	\$658,150	\$35,141	\$2,055,388	\$118,619	\$112,710

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Schoharie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,970	\$4,202	\$3,985	\$0	\$217	\$9	-\$84
	\$	5,000 - 9,999	1,460	10,819	9,332	21	1,466	59	-136
		10,000 - 19,999	2,231	33,114	21,066	789	11,259	458	-47
		20,000 - 29,999	1,830	45,465	18,874	1,191	25,400	1,123	888
		30,000 - 39,999	1,323	45,865	14,649	960	30,256	1,436	1,383
		40,000 - 49,999	1,138	50,935	13,904	1,066	35,965	1,771	1,723
		50,000 - 59,999	856	47,052	11,217	913	34,922	1,781	1,731
		60,000 - 74,999	826	55,267	11,166	873	43,228	2,356	2,319
		75,000 - 99,999	684	57,960	9,705	728	47,527	2,732	2,688
		100,000 - 199,999	371	46,674	5,816	400	40,457	2,615	2,564
		200,000 and over	48	24,198	1,159	52	22,987	1,575	1,436
		Total	12,737	\$421,551	\$120,872	\$6,993	\$293,686	\$15,914	\$14,465

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,316	\$2,815	\$2,630	\$0	\$184	\$7	-\$37
	\$	5,000 - 9,999	889	6,554	5,664	6	883	35	-87
		10,000 - 19,999	1,408	21,009	13,305	569	7,135	290	-32
		20,000 - 29,999	1,116	27,692	11,532	767	15,392	677	522
		30,000 - 39,999	904	31,303	10,177	743	20,383	957	913
		40,000 - 49,999	671	30,036	8,334	666	21,037	1,020	994
		50,000 - 59,999	484	26,465	6,356	495	19,613	992	954
		60,000 - 74,999	506	33,840	6,925	534	26,380	1,421	1,395
		75,000 - 99,999	358	30,500	5,087	385	25,029	1,438	1,410
		100,000 - 199,999	188	24,364	3,139	180	21,045	1,370	1,324
		200,000 and over	32	14,207	834	33	13,340	914	823
		Total	7,872	\$248,784	\$73,984	\$4,379	\$170,421	\$9,121	\$8,180

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,426	\$5,049	\$4,775	\$0	\$274	\$11	-\$126
	\$	5,000 - 9,999	1,640	12,032	10,372	9	1,651	66	-148
		10,000 - 19,999	2,527	37,669	23,849	974	12,846	522	-80
		20,000 - 29,999	1,909	47,311	19,604	1,273	26,434	1,168	918
		30,000 - 39,999	1,488	51,590	16,372	1,215	34,003	1,614	1,514
		40,000 - 49,999	1,178	52,655	14,243	1,145	37,267	1,838	1,730
		50,000 - 59,999	887	48,693	11,624	1,016	36,053	1,828	1,749
		60,000 - 74,999	884	58,956	12,068	1,037	45,851	2,475	2,369
		75,000 - 99,999	669	57,222	9,597	763	46,862	2,697	2,637
		100,000 - 199,999	357	45,319	5,874	419	39,026	2,528	2,453
		200,000 and over	64	21,264	1,728	52	19,485	1,335	1,270
		Total	14,029	\$437,759	\$130,105	\$7,902	\$299,752	\$16,083	\$14,286

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

\*\* Includes refundable tax credits.



**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Steuben	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,734	\$14,418	\$13,619	\$0	\$800	\$32	-\$257
	\$	5,000 - 9,999	4,741	35,090	30,535	100	4,455	178	-505
		10,000 - 19,999	7,463	110,383	70,722	3,183	36,478	1,481	-402
		20,000 - 29,999	5,759	142,733	59,384	4,197	79,152	3,486	2,694
		30,000 - 39,999	4,415	153,289	48,408	3,596	101,285	4,803	4,558
		40,000 - 49,999	3,352	149,928	39,931	3,158	106,838	5,297	5,085
		50,000 - 59,999	2,398	131,179	30,522	2,423	98,234	5,036	4,868
		60,000 - 74,999	2,692	179,770	35,747	3,006	141,017	7,663	7,499
		75,000 - 99,999	2,128	182,286	30,441	2,395	149,450	8,640	8,447
		100,000 - 199,999	1,469	191,289	25,144	1,704	164,441	10,719	10,507
		200,000 and over	377	289,433	16,427	417	272,588	18,672	18,274
		Total	41,528	\$1,579,800	\$400,882	\$24,179	\$1,154,738	\$66,009	\$60,767

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	84,704	\$173,929	\$162,509	\$4	\$11,408	\$457	-\$955
	\$	5,000 - 9,999	56,983	420,766	347,547	508	72,706	2,909	-2,628
		10,000 - 19,999	85,658	1,266,274	795,717	27,091	443,457	18,084	2,309
		20,000 - 29,999	73,183	1,823,634	782,755	38,490	1,002,389	44,841	36,907
		30,000 - 39,999	62,110	2,164,879	725,902	35,624	1,403,353	68,958	67,058
		40,000 - 49,999	50,106	2,244,198	651,860	34,602	1,557,729	80,538	79,073
		50,000 - 59,999	40,362	2,213,720	586,814	34,219	1,592,687	84,753	83,583
		60,000 - 74,999	50,157	3,371,895	820,564	51,726	2,499,604	137,497	136,362
		75,000 - 99,999	61,147	5,287,496	1,128,425	72,045	4,087,026	235,764	233,840
		100,000 - 199,999	68,503	9,044,465	1,529,125	85,859	7,429,485	485,286	480,146
		200,000 and over	18,711	9,955,362	542,877	22,243	9,390,215	643,229	618,140
		Total	651,624	\$37,966,618	\$8,074,096	\$402,411	\$29,490,059	\$1,802,317	\$1,733,834

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,748	\$10,111	\$9,585	\$0	\$531	\$21	-\$175
	\$	5,000 - 9,999	3,594	26,883	23,585	57	3,241	130	-512
		10,000 - 19,999	5,805	85,215	55,169	2,694	27,353	1,110	-447
		20,000 - 29,999	4,236	103,985	44,095	3,002	56,887	2,503	1,881
		30,000 - 39,999	2,815	97,946	31,653	2,070	64,222	3,079	2,933
		40,000 - 49,999	2,193	98,262	26,656	1,917	69,689	3,505	3,386
		50,000 - 59,999	1,676	91,798	22,421	1,610	67,768	3,516	3,413
		60,000 - 74,999	1,815	121,591	25,342	1,999	94,250	5,161	5,061
		75,000 - 99,999	1,568	134,540	24,436	1,742	108,362	6,269	6,127
		100,000 - 199,999	1,096	138,550	20,049	1,191	117,309	7,593	7,361
		200,000 and over	261	104,085	6,110	204	97,771	6,697	6,415
		Total	29,807	\$1,012,966	\$289,101	\$16,486	\$707,383	\$39,585	\$35,443

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Tioga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,134	\$7,318	\$6,847	\$0	\$471	\$19	-\$87
	\$	5,000 - 9,999	2,261	16,745	14,001	31	2,713	109	-160
		10,000 - 19,999	3,898	58,089	36,770	1,474	19,845	806	-56
		20,000 - 29,999	2,951	73,181	30,095	1,832	41,254	1,822	1,368
		30,000 - 39,999	2,310	79,994	25,963	1,845	52,186	2,452	2,162
		40,000 - 49,999	1,775	79,606	21,796	1,736	56,074	2,730	2,448
		50,000 - 59,999	1,417	77,718	18,272	1,560	57,886	2,943	2,680
		60,000 - 74,999	1,429	95,633	19,334	1,641	74,658	4,027	3,790
		75,000 - 99,999	1,411	121,243	19,850	1,770	99,623	5,742	5,491
		100,000 - 199,999	1,010	128,196	15,867	1,260	111,069	7,198	6,937
		200,000 and over	118	46,463	2,216	139	44,108	3,021	2,680
		Total	21,714	\$784,186	\$211,010	\$13,288	\$559,888	\$30,870	\$27,254

Tompkins	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,057	\$11,110	\$10,351	\$1	\$757	\$30	-\$131
	\$	5,000 - 9,999	3,368	24,921	20,959	58	3,904	156	-213
		10,000 - 19,999	5,660	84,671	50,118	1,562	32,991	1,344	359
		20,000 - 29,999	4,937	121,904	47,737	2,249	71,918	3,236	2,692
		30,000 - 39,999	3,608	125,594	38,278	1,941	85,375	4,177	4,021
		40,000 - 49,999	2,650	118,468	30,334	1,826	86,309	4,421	4,293
		50,000 - 59,999	2,062	112,935	26,131	1,701	85,103	4,451	4,336
		60,000 - 74,999	2,332	156,143	31,380	2,235	122,528	6,733	6,607
		75,000 - 99,999	2,275	195,458	33,713	2,369	159,376	9,247	9,123
		100,000 - 199,999	2,225	294,730	39,766	2,407	252,556	16,543	16,332
		200,000 and over	584	247,822	15,758	607	231,457	15,855	15,397
		Total	34,758	\$1,493,756	\$344,525	\$16,956	\$1,132,274	\$66,195	\$62,816

Ulster	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	11,592	\$24,787	\$23,370	\$0	\$1,416	\$57	-\$249
	\$	5,000 - 9,999	8,162	60,391	51,411	87	8,893	356	-569
		10,000 - 19,999	12,675	187,650	116,851	4,394	66,406	2,704	245
		20,000 - 29,999	9,973	246,623	100,313	5,813	140,496	6,268	5,205
		30,000 - 39,999	7,485	260,312	81,429	4,586	174,298	8,485	8,251
		40,000 - 49,999	5,963	267,181	71,472	4,498	191,211	9,725	9,510
		50,000 - 59,999	4,751	260,522	61,559	4,292	194,671	10,222	10,018
		60,000 - 74,999	5,266	353,117	74,152	5,260	273,705	15,045	14,696
		75,000 - 99,999	5,101	438,717	78,678	5,579	354,460	20,517	20,198
		100,000 - 199,999	4,112	530,032	73,392	4,715	451,925	29,402	28,683
		200,000 and over	804	345,089	19,036	727	325,326	22,285	21,301
		Total	75,884	\$2,974,422	\$751,663	\$39,950	\$2,182,809	\$125,065	\$117,288

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Warren	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,758	\$10,490	\$9,856	\$0	\$633	\$25	-\$77
	\$ 5,000 -	9,999	3,309	24,420	20,924	25	3,471	139	-258
	10,000 -	19,999	5,341	79,122	49,533	1,831	27,758	1,129	50
	20,000 -	29,999	3,999	98,532	39,969	2,149	56,415	2,515	2,111
	30,000 -	39,999	2,826	98,237	31,664	1,919	64,654	3,078	3,007
	40,000 -	49,999	2,146	96,094	26,471	1,787	67,836	3,362	3,291
	50,000 -	59,999	1,667	91,600	22,107	1,632	67,861	3,485	3,422
	60,000 -	74,999	1,832	122,243	25,436	1,861	94,946	5,174	5,122
	75,000 -	99,999	1,630	139,883	24,318	1,843	113,721	6,554	6,469
	100,000 -	199,999	1,273	163,578	22,650	1,488	139,440	9,061	8,870
	200,000	and over	407	180,265	12,723	400	167,141	11,449	11,076
	Total		29,188	\$1,104,464	\$285,652	\$14,935	\$803,876	\$45,970	\$43,083

Washington	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,908	\$8,467	\$7,979	\$0	\$488	\$20	-\$164
	\$ 5,000 -	9,999	2,784	20,640	17,554	39	3,047	122	-271
	10,000 -	19,999	4,529	67,839	42,726	1,883	23,230	945	-185
	20,000 -	29,999	3,921	97,194	39,490	2,469	55,234	2,451	1,816
	30,000 -	39,999	2,728	94,790	30,782	2,158	61,850	2,911	2,612
	40,000 -	49,999	2,077	93,143	25,658	2,005	65,480	3,203	2,927
	50,000 -	59,999	1,532	83,726	20,088	1,606	62,033	3,140	2,921
	60,000 -	74,999	1,610	107,518	21,954	1,802	83,762	4,524	4,261
	75,000 -	99,999	1,169	99,607	17,066	1,358	81,183	4,661	4,392
	100,000 -	199,999	566	71,524	9,572	656	61,296	3,962	3,747
	200,000	and over	102	35,984	2,583	84	33,317	2,282	2,216
	Total		24,926	\$780,430	\$235,452	\$14,060	\$530,919	\$28,219	\$24,272

Wayne	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,018	\$13,445	\$12,504	\$0	\$941	\$38	-\$238
	\$ 5,000 -	9,999	4,305	31,571	26,440	36	5,096	204	-384
	10,000 -	19,999	6,710	100,207	61,887	2,664	35,657	1,451	-99
	20,000 -	29,999	5,575	137,838	55,887	3,481	78,470	3,481	2,760
	30,000 -	39,999	4,317	150,685	47,321	3,324	100,040	4,777	4,585
	40,000 -	49,999	3,569	159,740	43,007	3,460	113,273	5,615	5,448
	50,000 -	59,999	2,960	162,400	38,723	3,268	120,409	6,145	5,995
	60,000 -	74,999	3,297	221,328	45,079	3,938	172,311	9,321	9,220
	75,000 -	99,999	2,978	254,496	43,375	3,694	207,427	11,909	11,777
	100,000 -	199,999	1,671	208,390	27,684	1,935	178,772	11,523	11,370
	200,000	and over	201	116,450	4,355	210	111,885	7,664	7,239
	Total		41,601	\$1,556,551	\$406,261	\$26,011	\$1,124,280	\$62,127	\$57,673

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Westchester	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	58,483	\$110,907	\$104,079	\$5	\$6,854	\$274	-\$3,212
	\$ 5,000 -	9,999	34,253	253,284	213,882	179	39,217	1,569	-2,722
	10,000 -	19,999	51,033	752,834	479,754	18,872	254,208	10,357	-908
	20,000 -	29,999	42,765	1,065,260	452,887	24,677	587,692	26,228	20,411
	30,000 -	39,999	37,730	1,314,340	425,354	20,778	868,212	43,042	40,016
	40,000 -	49,999	30,845	1,381,540	377,462	17,221	986,857	52,305	49,186
	50,000 -	59,999	23,826	1,305,375	326,130	14,663	964,582	53,036	50,291
	60,000 -	74,999	27,107	1,818,175	417,552	19,672	1,380,951	78,320	74,781
	75,000 -	99,999	31,415	2,717,439	571,059	27,689	2,118,690	124,359	118,632
	100,000 -	199,999	48,045	6,613,065	1,158,383	52,700	5,401,982	356,668	337,464
	200,000	and over	33,989	25,746,322	1,517,458	45,824	24,183,206	1,656,547	1,547,421
	Total		419,491	\$43,078,539	\$6,044,000	\$242,281	\$36,792,451	\$2,402,705	\$2,231,360

Wyoming	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,726	\$5,972	\$5,549	\$0	\$424	\$17	-\$186
	\$ 5,000 -	9,999	1,902	14,037	11,464	24	2,548	102	-145
	10,000 -	19,999	2,951	43,799	27,243	953	15,603	635	3
	20,000 -	29,999	2,481	61,626	25,084	1,570	34,973	1,555	1,173
	30,000 -	39,999	1,937	67,607	21,518	1,565	44,524	2,105	1,980
	40,000 -	49,999	1,621	72,835	19,816	1,734	51,285	2,497	2,347
	50,000 -	59,999	1,279	70,080	16,497	1,442	52,141	2,652	2,509
	60,000 -	74,999	1,250	83,745	17,058	1,468	65,218	3,521	3,342
	75,000 -	99,999	901	76,294	12,948	1,068	62,279	3,574	3,386
	100,000 -	199,999	355	44,457	5,591	448	38,418	2,476	2,311
	200,000	and over	68	23,565	1,821	89	21,655	1,483	1,427
	Total		17,471	\$564,017	\$164,589	\$10,362	\$389,067	\$20,616	\$18,146

Yates	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,684	\$3,582	\$3,394	\$0	\$187	\$8	-\$120
	\$ 5,000 -	9,999	1,200	8,814	7,681	10	1,122	45	-114
	10,000 -	19,999	1,914	28,444	18,132	805	9,507	386	-82
	20,000 -	29,999	1,455	35,873	15,236	1,081	19,556	862	636
	30,000 -	39,999	1,053	36,632	12,040	1,000	23,593	1,104	991
	40,000 -	49,999	810	36,117	10,151	866	25,100	1,214	1,104
	50,000 -	59,999	593	32,348	7,732	717	23,899	1,212	1,100
	60,000 -	74,999	564	37,504	7,719	713	29,072	1,568	1,489
	75,000 -	99,999	437	37,185	6,392	566	30,226	1,739	1,674
	100,000 -	199,999	263	34,182	4,414	256	29,512	1,921	1,871
	200,000	and over	56	25,148	1,289	47	23,812	1,631	1,607
	Total		10,029	\$315,829	\$94,182	\$6,060	\$215,587	\$11,689	\$10,155

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Total, Counties Outside of New York City	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	716,213	\$1,502,371	\$1,408,705	\$28	\$93,711	\$3,752	-\$19,880
	\$ 5,000 -	9,999	477,750	3,527,407	2,960,849	5,023	561,486	22,466	-36,541
	10,000 -	19,999	727,187	10,759,850	6,716,551	259,741	3,783,511	154,049	-1,000
	20,000 -	29,999	582,279	14,444,625	5,937,641	324,571	8,182,401	365,302	295,479
	30,000 -	39,999	462,721	16,102,401	5,106,777	284,642	10,710,986	522,828	502,001
	40,000 -	49,999	365,497	16,373,416	4,446,565	272,163	11,654,680	596,863	577,833
	50,000 -	59,999	289,852	15,891,807	3,885,944	255,988	11,749,872	619,899	603,185
	60,000 -	74,999	337,927	22,675,115	4,955,823	344,480	17,374,818	956,690	937,053
	75,000 -	99,999	357,811	30,829,176	5,934,679	410,835	24,483,666	1,416,554	1,387,226
	100,000 -	199,999	365,231	48,198,002	7,622,457	450,151	40,125,339	2,622,226	2,547,516
	200,000	and over	123,987	72,690,214	4,216,402	157,238	68,316,280	4,679,657	4,424,838
	Total		4,806,455	\$252,994,383	\$53,192,393	\$2,764,860	\$197,036,751	\$11,960,288	\$11,217,710

NYS Unclassified	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	793	\$1,809	\$1,617	\$0	\$192	\$8	-\$17
	\$ 5,000 -	9,999	741	5,478	4,124	7	1,347	54	-52
	10,000 -	19,999	1,139	16,815	9,644	430	6,741	275	7
	20,000 -	29,999	1,053	26,302	10,125	630	15,546	706	579
	30,000 -	39,999	892	30,744	8,623	424	21,697	1,102	1,058
	40,000 -	49,999	591	26,440	6,304	364	19,773	1,061	1,031
	50,000 -	59,999	408	22,351	5,027	284	17,040	938	899
	60,000 -	74,999	462	30,894	6,142	442	24,310	1,367	1,330
	75,000 -	99,999	462	39,662	7,361	484	31,818	1,860	1,801
	100,000 -	199,999	450	59,507	8,975	549	49,983	3,272	3,190
	200,000	and over	112	73,783	3,546	118	70,120	4,803	4,715
	Total		7,103	\$333,786	\$71,487	\$3,733	\$258,567	\$15,447	\$14,541

Residence Unknown	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,164	\$4,781	\$4,389	\$1	\$392	\$16	-\$24
	\$ 5,000 -	9,999	2,054	15,244	12,390	26	2,828	113	-85
	10,000 -	19,999	3,836	56,944	33,203	1,053	22,689	925	427
	20,000 -	29,999	2,990	74,676	27,768	1,141	45,768	2,106	1,855
	30,000 -	39,999	2,518	87,456	24,261	946	62,249	3,194	3,096
	40,000 -	49,999	1,778	79,709	18,596	757	60,356	3,283	3,183
	50,000 -	59,999	1,293	70,886	14,597	664	55,625	3,111	3,001
	60,000 -	74,999	1,366	91,294	17,175	798	73,321	4,223	4,072
	75,000 -	99,999	1,295	111,647	18,115	855	92,677	5,558	5,384
	100,000 -	199,999	1,381	185,212	23,400	973	160,839	10,642	10,135
	200,000	and over	622	661,228	35,213	384	625,632	42,856	37,551
	Total		21,297	\$1,439,078	\$229,107	\$7,597	\$1,202,374	\$76,027	\$68,594

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

\*\* Includes refundable tax credits.

**Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2001**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$28,122	\$689	\$40,995	\$1,500	\$10,051
Kings	34,770	1,175	49,419	2,051	9,326
Manhattan	113,769	6,239	154,144	8,764	9,101
Queens	35,303	1,252	47,794	1,955	8,658
Richmond	49,856	2,081	63,438	2,803	7,246
Total, New York City	53,128	2,351	75,059	3,686	9,152
Albany	43,983	1,902	56,824	2,617	6,790
Allegany	30,259	937	41,591	1,522	8,087
Broome	35,342	1,348	47,629	2,001	7,009
Cattaraugus	30,178	949	41,368	1,535	8,094
Cayuga	33,232	1,131	43,719	1,715	8,277
Chautauqua	30,735	977	42,115	1,578	8,131
Chemung	36,056	1,341	49,054	2,051	7,728
Chenango	30,955	985	42,029	1,597	8,385
Clinton	34,774	1,235	45,129	1,792	8,165
Columbia	40,793	1,580	53,660	2,281	8,269
Cortland	33,163	1,131	43,496	1,700	8,122
Delaware	29,905	961	42,411	1,609	7,492
Dutchess	51,247	2,234	64,220	2,930	6,937
Erie	38,810	1,550	51,746	2,259	6,904
Essex	32,579	1,120	44,171	1,701	7,160
Franklin	30,265	951	41,452	1,564	8,080
Fulton	32,042	1,093	43,075	1,681	7,825
Genesee	33,469	1,175	43,620	1,709	7,212
Greene	34,551	1,274	46,416	1,886	6,874
Hamilton	29,064	967	39,824	1,463	6,325
Herkimer	29,955	937	40,131	1,477	7,924
Jefferson	31,015	1,014	42,338	1,620	7,880
Lewis	29,386	832	39,284	1,386	8,895
Livingston	35,654	1,296	46,243	1,860	7,230
Madison	37,850	1,423	49,464	2,070	7,756
Monroe	43,189	1,807	56,293	2,539	7,294
Montgomery	31,461	1,041	42,645	1,663	8,198
Nassau	74,128	3,679	95,028	4,867	7,235
Niagara	34,354	1,264	45,743	1,861	6,872
Oneida	33,746	1,225	45,666	1,865	7,304
Onondaga	41,861	1,726	54,913	2,453	7,184
Ontario	40,753	1,621	52,466	2,259	7,321
Orange	48,377	1,904	61,568	2,591	7,721
Orleans	31,534	1,031	41,758	1,576	7,839
Oswego	33,595	1,171	44,532	1,744	7,420
Otsego	33,075	1,150	45,186	1,799	7,668
Putnam	64,005	2,858	76,969	3,540	8,415
Rensselaer	38,166	1,461	49,095	2,048	7,305

**Table 5: Average Income and  
Tax Liability of Full-Year  
Residents by County in 2001 (Cont'd)**

County of Residence	All Returns		Tax able Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$61,875	\$2,622	\$78,714	\$3,491	\$7,887
St. Lawrence	31,432	1,033	43,468	1,679	7,804
Saratoga	46,650	2,018	57,979	2,627	6,599
Schenectady	40,609	1,665	53,353	2,358	6,995
Schoharie	33,097	1,136	44,021	1,708	7,643
Schuyler	31,604	1,039	42,445	1,597	7,525
Seneca	31,204	1,018	42,306	1,611	7,954
Steuben	38,042	1,463	52,107	2,242	7,870
Suffolk	58,265	2,661	73,291	3,485	7,266
Sullivan	33,984	1,189	46,987	1,895	7,988
Tioga	36,114	1,255	46,959	1,839	9,384
Tompkins	42,976	1,807	54,646	2,453	7,371
Ulster	39,197	1,546	51,609	2,204	7,108
Warren	37,840	1,476	50,659	2,159	7,028
Washington	31,310	974	41,589	1,503	8,140
Wayne	37,416	1,386	48,059	1,959	7,656
Westchester	102,692	5,319	132,599	7,051	7,730
Wyoming	32,283	1,039	41,509	1,558	8,560
Yates	31,492	1,013	43,118	1,666	8,954
Total, Counties Outside of New York City	52,636	2,334	68,823	3,233	7,392
NYS Unclassified +	46,992	2,047	56,893	2,632	8,023
Residence Unknown ++	67,572	3,221	81,870	4,035	8,566
<b>Grand Total</b>	<b>\$52,867</b>	<b>\$2,343</b>	<b>\$71,188</b>	<b>\$3,404</b>	<b>\$8,197</b>

\* 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.





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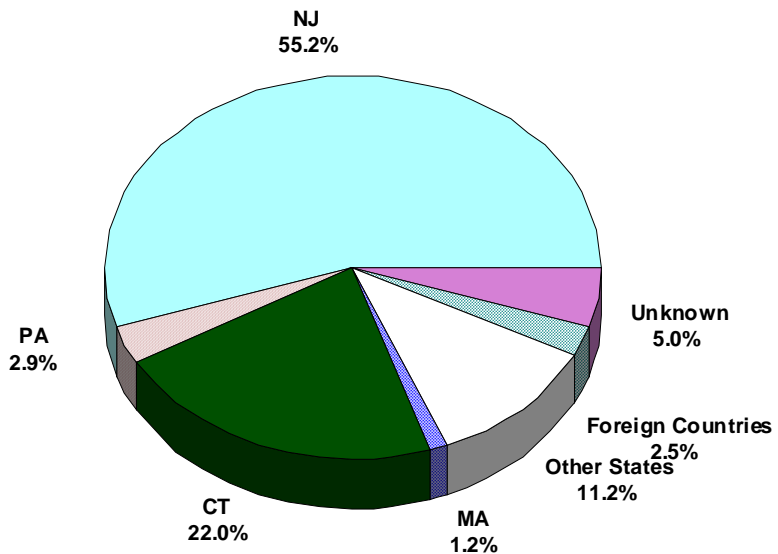
# Nonresidents

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Tables 6 through 8 provide information on individuals who resided out-of-state for the entire year but who had income from New York sources. Data reported by these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203. For tax years prior to 1997, data for nonresident filers were classified by only the New York source amount of NYAGI. Therefore, data users should exercise caution when comparing data from recent years with data from prior to 1997. Nearly 620,000 returns fell into the nonresident category during 2001. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for nearly three-quarters of all nonresident income tax filers. These states, as shown in Figure 1, accounted for over eighty percent of the total New York income tax liability paid by full year nonresidents.

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**Figure 1: Share of Nonresident Tax Liability by Place of Residence in 2001**



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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 compute an initial tax as if they were full-year residents of New York. Next, nonresidents prorate the initial tax based on the relationship of New York source income to federal source NYAGI.

As illustrated in Table 6, the number of full-year nonresidents filing a New York State personal income tax return declined by 3,293 to 619,996 in 2001. Also, average New York tax liability for full-year nonresident returns decreased 1.7 percent to \$5,002 in 2001. This is \$2,659 more than the average tax reported on full-year resident returns, mainly because of higher income and the limited availability of refundable credits to full-year nonresidents.

Table 7 presents total NYAGI 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, the Office of Tax Policy Analysis classifies nonresident (IT-203) returns with New York State addresses as nonresidents with "residence unknown". This category frequently includes nonresident filers using New York State based tax preparers.

Table 7 contains the nonresident tax returns from all states that had at least one thousand tax returns and the five countries with the greatest number of tax returns for tax year 2001. The report shows the number of nonresident returns with income from New York for 30 different states (including the District of Columbia). The data in the table indicate a drop in the number of returns, income and tax liabilities from all of the states and countries compared to 2000.

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 range from retirees who maintain a limited connection to New York, to persons who reside out-of-state who have earnings from work in New York.

**Table 6: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns) in 2001**  
(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income			
Under \$5,000	31,396	\$55,105	\$50,525	\$5	\$4,583	\$183	-\$156	
\$5,000 - 9,999	23,345	173,756	135,005	162	38,561	1,543	836	
10,000 - 19,999	44,119	660,754	379,509	9,906	271,266	11,114	5,786	
20,000 - 29,999	42,912	1,075,835	435,889	19,124	620,514	28,125	17,116	
30,000 - 39,999	46,013	1,609,813	507,371	22,879	1,079,348	53,716	37,567	
40,000 - 49,999	43,044	1,933,039	517,024	24,854	1,390,763	73,415	51,616	
50,000 - 59,999	39,281	2,156,821	521,506	25,809	1,608,484	87,950	60,908	
60,000 - 74,999	51,229	3,447,397	761,381	40,362	2,643,701	149,441	101,310	
75,000 - 99,999	68,120	5,918,591	1,166,869	62,836	4,684,701	275,255	176,598	
100,000 - 199,999	124,856	17,340,469	2,729,695	133,757	14,456,533	957,211	561,050	
200,000 and over	105,681	113,298,827	5,092,403	128,943	93,867,008	6,429,878	2,088,401	
Total	619,996	\$147,670,407	\$12,297,176	\$468,637	\$120,665,461	\$8,067,831	\$3,101,031	

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

**Table 7: Total Income and Tax Liability of Full-Year Nonresidents by Place of Residence in 2001**  
(Dollar Data in Thousands)

Place of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*
Arizona	2,408	\$577,737	\$6,070	1,777	\$495,387	\$6,071	631	\$82,350
California	18,810	15,709,221	68,751	14,427	12,022,410	68,883	4,383	3,686,811
Colorado	2,353	1,078,818	7,397	1,792	803,821	7,398	561	274,998
Connecticut	63,096	21,617,498	680,807	58,753	20,559,570	680,867	4,343	1,057,927
Delaware	1,045	208,940	3,017	851	194,873	3,017	194	14,067
Florida	24,409	8,059,731	87,562	18,098	6,576,534	87,752	6,311	1,483,197
Georgia	7,282	1,395,792	8,070	3,206	1,063,780	8,072	4,076	332,011
Illinois	6,621	5,719,934	25,078	5,628	4,670,723	25,078	993	1,049,212
Indiana	1,057	363,734	1,499	860	306,779	1,499	197	56,955
Maine	1,438	214,147	2,718	1,177	178,842	2,718	261	35,305
Maryland	5,333	1,979,449	17,238	4,215	1,641,916	17,324	1,118	337,533
Massachusetts	11,696	5,138,123	36,194	9,859	3,640,109	36,197	1,837	1,498,013
Michigan	2,455	1,281,211	5,476	1,949	904,233	5,494	506	376,978
Minnesota	1,362	768,695	3,610	1,119	647,183	3,610	243	121,513
Missouri	1,355	485,298	1,970	1,076	380,817	1,970	279	104,482
Nevada	1,059	701,652	3,985	771	351,679	3,986	288	349,973
New Hampshire	1,632	553,769	4,005	1,329	483,710	4,008	303	70,059
New Jersey	322,790	48,219,071	1,711,632	301,284	46,576,514	1,711,698	21,506	1,642,556
North Carolina	5,976	1,227,214	11,380	4,079	998,858	11,384	1,897	228,356
Ohio	3,378	1,191,416	5,354	2,660	919,274	5,391	718	272,142
Pennsylvania	42,830	5,611,987	88,941	36,854	5,114,589	88,983	5,976	497,398
Rhode Island	1,584	371,839	3,561	1,249	253,828	3,641	335	118,011
South Carolina	2,296	367,448	5,824	1,598	323,446	5,844	698	44,003
Tennessee	1,341	492,351	2,768	1,011	352,334	2,774	330	140,017
Texas	5,446	3,125,677	17,075	4,299	2,626,879	17,076	1,147	498,798
Vermont	3,906	447,460	7,554	3,345	409,671	7,556	561	37,789
Virginia	6,952	2,132,462	19,596	5,258	1,820,149	19,624	1,694	312,312
Washington	1,629	4,255,627	3,299	1,228	617,532	3,313	401	3,638,095
Wisconsin	1,090	439,041	1,567	859	346,830	1,567	231	92,211
District of Columbia	1,508	1,215,152	11,964	1,253	1,031,609	11,964	255	183,543
All Other States	9,463	2,815,318	15,292	7,043	2,206,939	15,308	2,420	608,379
Canada	1,124	121,681	3,686	832	119,401	3,686	292	2,280
China	470	13,849	281	216	11,602	281	254	2,247
France	413	71,791	2,427	306	66,916	2,427	107	4,875
Germany	462	77,739	2,410	302	75,314	2,410	160	2,424
Ireland	1,248	15,545	215	165	6,754	215	1,083	8,792
All Other Countries+	18,349	3,142,692	67,103	11,450	2,944,454	67,103	6,899	198,238
Residence Unknown++	34,330	6,461,297	155,655	25,267	5,835,826	155,682	9,063	625,471
Total	619,996	\$147,670,407	\$3,101,031	537,445	\$127,581,086	\$3,101,871	82,551	\$20,089,321

\* 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.

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001**  
(Dollar Data in Thousands)

		Before Proration							
		Before Proration		Dependent	Tax able	Tax Before	Tax		
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability		
Under \$ 5,000	174	336	302	0	33	1		0	
\$ 5,000 - 9,999	93	686	552	0	134	5		3	
10,000 - 19,999	269	4,004	2,402	30	1,566	64		19	
20,000 - 29,999	211	5,244	2,331	68	2,844	127		50	
30,000 - 39,999	166	5,804	2,030	42	3,732	180		57	
40,000 - 49,999	148	6,619	2,035	63	4,521	231		72	
50,000 - 59,999	141	7,774	2,042	49	5,639	302		116	
60,000 - 74,999	165	11,087	2,626	69	8,392	467		135	
75,000 - 99,999	232	20,242	4,604	145	15,492	900		248	
100,000 - 199,999	363	50,636	8,285	230	41,973	2,778		786	
200,000 and over	446	\$465,306	\$19,620	\$305	\$397,328	\$27,217		\$4,584	
Total	2,408	\$577,737	\$46,829	\$1,002	\$481,655	\$32,272		\$6,070	

		Before Proration							
		Before Proration		Dependent	Tax able	Tax Before	Tax		
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability		
Under \$ 5,000	1,004	1,502	1,365	0	137	5		-17	
\$ 5,000 - 9,999	695	5,176	4,059	2	1,115	45		22	
10,000 - 19,999	1,496	22,572	12,645	133	9,794	401		133	
20,000 - 29,999	1,299	32,252	13,377	282	18,548	848		315	
30,000 - 39,999	1,078	37,543	12,294	254	24,995	1,264		465	
40,000 - 49,999	796	35,615	10,283	228	25,105	1,345		452	
50,000 - 59,999	732	40,218	10,737	234	29,210	1,627		504	
60,000 - 74,999	884	59,673	14,698	303	44,457	2,575		687	
75,000 - 99,999	1,298	112,487	25,025	505	86,573	5,174		1,317	
100,000 - 199,999	2,908	417,425	76,396	1,601	337,513	22,552		4,730	
200,000 and over	6,620	\$14,944,759	\$629,918	\$5,678	\$11,401,495	\$781,001		\$60,142	
Total	18,810	\$15,709,221	\$810,797	\$9,222	\$11,978,941	\$816,837		\$68,751	

		Before Proration							
		Before Proration		Dependent	Tax able	Tax Before	Tax		
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability		
Under \$ 5,000	155	331	300	0	31	1		1	
\$ 5,000 - 9,999	147	1,126	816	0	310	12		5	
10,000 - 19,999	246	3,619	1,881	21	1,717	71		22	
20,000 - 29,999	156	3,905	1,632	31	2,242	102		45	
30,000 - 39,999	130	4,552	1,348	25	3,179	161		48	
40,000 - 49,999	119	5,295	1,412	37	3,846	204		64	
50,000 - 59,999	102	5,577	1,510	43	4,025	214		66	
60,000 - 74,999	125	8,395	2,006	70	6,263	351		111	
75,000 - 99,999	176	15,454	3,253	104	12,097	715		188	
100,000 - 199,999	388	55,909	9,589	270	45,773	3,055		701	
200,000 and over	609	\$974,655	\$45,675	\$563	\$873,352	\$59,825		\$6,146	
Total	2,353	\$1,078,818	\$69,420	\$1,163	\$952,835	\$64,711		\$7,397	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**  
(Dollar Data in Thousands)

			Before Proration						
Connecticut				Dependent	Taxable	Tax Before	Tax		
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under	\$	5,000	1,560	\$3,442	\$3,003	\$3	\$436	\$17	\$4
\$	5,000 -	9,999	1,470	10,889	7,356	10	3,523	141	81
	10,000 -	19,999	2,404	36,138	19,543	446	16,149	665	334
	20,000 -	29,999	2,661	66,899	26,527	915	39,426	1,809	1,053
	30,000 -	39,999	3,118	109,265	34,158	1,279	73,781	3,727	2,477
	40,000 -	49,999	3,064	137,906	37,453	1,590	98,785	5,260	3,477
	50,000 -	59,999	3,066	168,413	41,331	1,800	125,116	6,905	4,603
	60,000 -	74,999	4,497	303,118	70,066	3,482	229,446	12,981	8,516
	75,000 -	99,999	6,962	607,012	124,652	6,275	476,085	27,892	17,558
	100,000 -	199,999	16,132	2,288,284	389,288	17,885	1,879,311	124,845	76,001
	200,000	and over	18,162	17,886,130	750,867	25,943	16,549,487	1,133,638	566,702
		Total	63,096	\$21,617,498	\$1,504,244	\$59,628	\$19,491,545	\$1,317,880	\$680,807

			Before Proration						
Delaware				Dependent	Taxable	Tax Before	Tax		
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under	\$	5,000	66	\$162	\$135	\$0	\$27	\$1	\$1
\$	5,000 -	9,999	52	396	263	1	132	5	3
	10,000 -	19,999	95	1,363	721	10	632	26	9
	20,000 -	29,999	71	1,790	746	33	1,011	45	18
	30,000 -	39,999	73	2,561	840	35	1,686	83	38
	40,000 -	49,999	82	3,714	1,008	62	2,645	139	59
	50,000 -	59,999	69	3,770	952	43	2,775	151	65
	60,000 -	74,999	76	5,116	1,003	65	4,048	231	92
	75,000 -	99,999	121	10,544	2,078	102	8,364	494	256
	100,000 -	199,999	177	25,244	3,160	148	21,686	1,447	513
	200,000	and over	163	154,280	6,351	116	143,874	9,855	1,963
		Total	1,045	\$208,940	\$17,256	\$615	\$186,880	\$12,478	\$3,017

			Before Proration						
Florida				Dependent	Taxable	Tax Before	Tax		
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under	\$	5,000	1,694	\$2,471	\$2,361	\$0	\$110	\$4	-\$87
\$	5,000 -	9,999	1,194	9,015	7,927	8	1,073	43	15
	10,000 -	19,999	2,525	38,036	25,781	403	11,847	483	191
	20,000 -	29,999	2,251	55,990	26,687	597	28,649	1,264	527
	30,000 -	39,999	1,923	67,114	25,685	579	40,829	1,934	819
	40,000 -	49,999	1,597	71,718	22,831	558	48,298	2,437	944
	50,000 -	59,999	1,405	77,152	21,968	464	54,601	2,891	1,073
	60,000 -	74,999	1,626	109,083	28,321	662	79,985	4,430	1,673
	75,000 -	99,999	1,941	168,272	36,725	794	130,357	7,651	2,822
	100,000 -	199,999	3,402	474,636	79,283	1,424	391,422	25,961	9,301
	200,000	and over	4,851	6,986,244	349,213	2,199	5,723,228	392,040	70,285
		Total	24,409	\$8,059,731	\$626,781	\$7,689	\$6,510,399	\$439,139	\$87,562

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	3,171	\$1,104	\$1,077	\$0	\$27	\$1	\$1
\$ 5,000 -	9,999	323	2,423	1,989	0	434	17	8
10,000 -	19,999	462	6,929	4,034	111	2,783	114	39
20,000 -	29,999	366	9,038	3,884	172	4,981	221	79
30,000 -	39,999	308	10,794	3,655	177	6,962	334	106
40,000 -	49,999	237	10,686	3,121	138	7,427	384	135
50,000 -	59,999	208	11,471	2,869	122	8,434	460	154
60,000 -	74,999	276	18,506	4,659	181	13,667	758	230
75,000 -	99,999	340	29,707	5,926	242	23,306	1,371	399
100,000 -	199,999	667	91,904	14,721	564	76,184	5,036	1,331
200,000	and over	924	1,203,231	63,128	1,057	880,524	60,316	5,589
Total		7,282	\$1,395,792	\$109,063	\$2,763	\$1,024,729	\$69,011	\$8,070

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	285	\$505	\$445	\$0	\$60	\$2	\$1
\$ 5,000 -	9,999	216	1,597	1,059	1	537	22	13
10,000 -	19,999	274	4,037	2,048	26	1,953	81	35
20,000 -	29,999	274	6,838	2,536	36	4,266	200	84
30,000 -	39,999	227	7,892	2,460	61	5,371	272	102
40,000 -	49,999	202	9,149	2,308	53	6,788	371	132
50,000 -	59,999	201	11,053	2,564	82	8,407	471	131
60,000 -	74,999	276	18,495	3,863	103	14,529	841	211
75,000 -	99,999	378	33,184	6,873	211	26,100	1,554	380
100,000 -	199,999	1,003	146,486	22,823	877	121,623	8,136	1,514
200,000	and over	3,285	5,480,697	196,004	4,384	4,470,097	306,201	22,475
Total		6,621	\$5,719,934	\$242,984	\$5,834	\$4,659,732	\$318,151	\$25,078

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	68	\$148	\$130	\$0	\$19	\$1	\$0
\$ 5,000 -	9,999	76	567	364	0	203	8	5
10,000 -	19,999	113	1,681	791	7	883	36	21
20,000 -	29,999	79	1,993	704	30	1,259	59	30
30,000 -	39,999	62	2,181	652	26	1,503	74	25
40,000 -	49,999	57	2,581	735	31	1,815	93	26
50,000 -	59,999	55	3,018	786	26	2,206	118	30
60,000 -	74,999	57	3,828	947	33	2,847	158	29
75,000 -	99,999	75	6,451	1,242	68	5,140	300	66
100,000 -	199,999	151	21,472	3,315	133	18,024	1,198	229
200,000	and over	264	319,816	21,567	327	260,046	17,813	1,037
Total		1,057	\$363,734	\$31,233	\$681	\$293,944	\$19,858	\$1,499

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	145	\$426	\$352	\$0	\$74	\$3	\$2
\$ 5,000 -	9,999	143	1,088	676	1	410	16	9
10,000 -	19,999	142	2,123	1,083	16	1,010	42	15
20,000 -	29,999	124	3,047	1,215	34	1,798	82	27
30,000 -	39,999	108	3,772	1,176	40	2,556	126	33
40,000 -	49,999	113	5,030	1,613	58	3,360	173	43
50,000 -	59,999	84	4,573	1,190	33	3,349	181	53
60,000 -	74,999	105	6,955	1,545	78	5,332	298	94
75,000 -	99,999	131	11,201	2,233	98	8,869	515	181
100,000 -	199,999	180	25,256	4,176	167	20,913	1,386	443
200,000	and over	163	150,676	8,755	131	119,175	8,163	1,820
Total		1,438	\$214,147	\$24,014	\$656	\$166,847	\$10,985	\$2,718

Income Class*		Number	NYAGI*	Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	310	\$638	\$560	\$0	\$78	\$3	-\$78
\$ 5,000 -	9,999	296	2,210	1,476	1	733	29	16
10,000 -	19,999	432	6,410	3,305	61	3,044	126	48
20,000 -	29,999	355	8,803	3,365	134	5,304	244	88
30,000 -	39,999	310	10,846	3,258	165	7,422	372	136
40,000 -	49,999	244	10,983	2,916	129	7,938	417	134
50,000 -	59,999	218	11,989	2,948	121	8,920	486	134
60,000 -	74,999	300	20,214	4,956	209	14,857	842	290
75,000 -	99,999	398	34,580	6,948	302	27,267	1,606	452
100,000 -	199,999	870	124,551	19,943	699	103,358	6,889	1,554
200,000	and over	1,600	1,748,226	83,726	1,940	1,503,970	103,022	14,465
Total		5,333	\$1,979,449	\$133,403	\$3,761	\$1,682,891	\$114,036	\$17,238

Income Class*		Number	NYAGI*	Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	637	\$1,541	\$1,368	\$0	\$186	\$7	\$4
\$ 5,000 -	9,999	693	5,052	3,250	7	1,795	72	35
10,000 -	19,999	974	14,279	7,202	100	6,977	287	122
20,000 -	29,999	780	19,621	7,392	171	12,027	557	237
30,000 -	39,999	747	26,161	7,679	197	18,284	937	423
40,000 -	49,999	623	27,993	7,708	233	20,052	1,062	419
50,000 -	59,999	561	30,847	7,122	246	23,390	1,292	489
60,000 -	74,999	781	52,291	11,380	454	40,356	2,274	878
75,000 -	99,999	952	82,549	14,765	607	67,178	3,981	1,330
100,000 -	199,999	1,998	281,865	42,250	1,629	237,382	15,781	4,404
200,000	and over	2,950	4,595,923	194,952	3,107	3,381,853	231,657	27,852
Total		11,696	\$5,138,123	\$305,068	\$6,751	\$3,809,481	\$257,906	\$36,194

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



**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**  
(Dollar Data in Thousands)

			Before Proration						
Income Class*			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$	5,000	193	\$438	\$389	\$0	\$49	\$2	-\$12
\$	5,000 -	9,999	182	1,345	865	0	479	19	11
	10,000 -	19,999	236	3,455	1,733	32	1,689	70	36
	20,000 -	29,999	175	4,345	1,634	50	2,661	123	66
	30,000 -	39,999	136	4,744	1,466	46	3,232	163	76
	40,000 -	49,999	121	5,420	1,394	48	3,978	211	80
	50,000 -	59,999	93	5,149	1,255	41	3,853	213	62
	60,000 -	74,999	129	8,605	1,931	77	6,535	369	90
	75,000 -	99,999	167	14,658	2,720	130	11,807	696	153
	100,000 -	199,999	355	51,390	8,505	362	42,239	2,815	600
	200,000	and over	668	1,181,663	47,128	750	818,690	56,080	4,314
Total			2,455	\$1,281,211	\$69,020	\$1,537	\$895,213	\$60,761	\$5,476

			Before Proration						
Income Class*			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$	5,000	85	\$201	\$173	\$0	\$29	\$1	\$1
\$	5,000 -	9,999	76	556	380	0	176	7	3
	10,000 -	19,999	115	1,729	873	10	847	35	14
	20,000 -	29,999	80	1,971	714	20	1,222	56	22
	30,000 -	39,999	58	2,031	595	14	1,422	72	29
	40,000 -	49,999	64	2,833	806	19	2,008	107	30
	50,000 -	59,999	54	2,980	697	22	2,262	124	28
	60,000 -	74,999	77	5,215	1,199	39	3,978	230	55
	75,000 -	99,999	105	9,246	1,629	65	7,471	444	78
	100,000 -	199,999	224	32,686	5,594	206	26,886	1,795	285
	200,000	and over	424	709,246	43,239	462	578,355	39,617	3,064
Total			1,362	\$768,695	\$55,896	\$857	\$624,654	\$42,488	\$3,610

			Before Proration						
Income Class*			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$	5,000	95	\$260	\$224	\$0	\$36	\$1	\$1
\$	5,000 -	9,999	74	540	363	0	177	7	3
	10,000 -	19,999	129	1,987	1,089	14	884	36	14
	20,000 -	29,999	104	2,572	1,034	26	1,512	68	21
	30,000 -	39,999	94	3,276	1,037	17	2,222	112	46
	40,000 -	49,999	67	3,008	731	31	2,246	117	27
	50,000 -	59,999	80	4,381	1,018	39	3,324	183	47
	60,000 -	74,999	85	5,719	1,248	65	4,406	247	65
	75,000 -	99,999	117	10,119	1,732	91	8,064	472	88
	100,000 -	199,999	188	26,307	4,120	175	21,634	1,434	277
	200,000	and over	322	427,130	20,555	355	322,632	22,100	1,380
Total			1,355	\$485,298	\$33,151	\$813	\$367,137	\$24,779	\$1,970

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	66	\$72	\$66	\$0	\$6	\$0	\$0
\$ 5,000 -	9,999	47	354	290	0	64	3	1
10,000 -	19,999	91	1,361	912	11	438	18	6
20,000 -	29,999	87	2,149	923	11	1,214	55	26
30,000 -	39,999	81	2,836	931	26	1,880	94	40
40,000 -	49,999	76	3,411	998	24	2,389	122	46
50,000 -	59,999	71	3,901	1,034	21	2,782	153	49
60,000 -	74,999	80	5,397	1,453	44	3,839	213	74
75,000 -	99,999	79	6,870	1,489	36	5,262	309	87
100,000 -	199,999	151	21,469	3,870	81	17,518	1,164	370
200,000	and over	230	653,831	49,972	85	442,248	30,294	3,288
Total		1,059	\$701,652	\$61,938	\$339	\$477,639	\$32,425	\$3,985

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	114	\$294	\$252	\$0	\$43	\$2	\$0
\$ 5,000 -	9,999	136	1,008	650	0	358	14	8
10,000 -	19,999	167	2,394	1,110	11	1,273	53	24
20,000 -	29,999	114	2,796	1,076	26	1,694	77	36
30,000 -	39,999	83	2,865	875	28	1,962	99	37
40,000 -	49,999	83	3,689	960	35	2,655	140	53
50,000 -	59,999	85	4,675	1,035	45	3,595	196	74
60,000 -	74,999	139	9,470	2,072	75	7,255	409	113
75,000 -	99,999	163	14,143	2,791	145	11,060	646	169
100,000 -	199,999	298	41,139	5,617	242	34,881	2,311	566
200,000	and over	250	471,296	16,255	185	405,820	27,799	2,925
Total		1,632	\$553,769	\$32,694	\$792	\$470,594	\$31,746	\$4,005

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	6,875	\$16,002	\$14,448	\$0	\$1,554	\$62	\$26
\$ 5,000 -	9,999	7,707	57,889	44,364	30	13,487	540	323
10,000 -	19,999	16,522	248,535	146,814	5,008	96,706	3,964	2,345
20,000 -	29,999	20,150	509,128	204,824	10,421	293,850	13,340	9,504
30,000 -	39,999	25,685	900,205	278,193	13,312	608,602	30,541	24,708
40,000 -	49,999	25,165	1,130,639	295,456	14,771	820,379	43,773	35,293
50,000 -	59,999	23,551	1,293,436	308,124	15,804	969,387	53,443	42,560
60,000 -	74,999	31,216	2,102,029	460,494	25,855	1,615,220	91,565	70,688
75,000 -	99,999	43,356	3,769,090	748,506	43,454	2,976,318	174,605	125,910
100,000 -	199,999	78,817	10,854,187	1,719,656	93,340	9,037,123	597,069	394,490
200,000	and over	43,746	27,337,931	1,322,367	60,984	25,202,314	1,726,355	1,005,784
Total		322,790	\$48,219,071	\$5,543,247	\$282,977	\$41,634,938	\$2,735,255	\$1,711,632

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	348	\$643	\$594	\$0	\$49	\$2	\$1
\$ 5,000 -	9,999	290	2,151	1,742	0	408	16	9
10,000 -	19,999	920	14,171	8,223	202	5,746	236	67
20,000 -	29,999	679	16,871	7,140	278	9,445	421	127
30,000 -	39,999	506	17,497	5,839	233	11,399	544	159
40,000 -	49,999	389	17,385	5,223	222	11,901	598	170
50,000 -	59,999	355	19,419	5,112	185	14,122	745	238
60,000 -	74,999	407	27,251	6,323	237	20,552	1,139	326
75,000 -	99,999	458	39,759	8,246	348	31,080	1,807	540
100,000 -	199,999	752	106,124	16,096	619	89,246	5,925	1,771
200,000	and over	872	965,942	54,394	927	772,517	52,917	7,973
Total		5,976	\$1,227,214	\$118,933	\$3,251	\$966,466	\$64,351	\$11,380

Income Class*		Number	NYAGI*	Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	254	\$548	\$466	\$0	\$82	\$3	-\$1
\$ 5,000 -	9,999	252	1,832	1,198	1	633	25	14
10,000 -	19,999	333	4,851	2,312	34	2,506	104	51
20,000 -	29,999	232	5,756	2,145	82	3,530	162	77
30,000 -	39,999	177	6,136	1,936	92	4,108	205	77
40,000 -	49,999	148	6,599	1,753	62	4,784	251	73
50,000 -	59,999	150	8,212	1,952	74	6,186	340	94
60,000 -	74,999	209	14,006	3,189	143	10,674	595	160
75,000 -	99,999	277	23,949	4,378	204	19,210	1,136	277
100,000 -	199,999	498	70,403	10,997	455	58,768	3,901	842
200,000	and over	848	1,049,124	72,382	814	780,507	53,465	3,689
Total		3,378	\$1,191,416	\$102,707	\$1,961	\$890,987	\$60,187	\$5,354

Income Class*		Number	NYAGI*	Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	2,237	\$5,733	\$5,106	\$0	\$627	\$25	\$13
\$ 5,000 -	9,999	2,276	16,837	12,753	26	4,058	162	92
10,000 -	19,999	4,321	65,139	38,553	1,562	25,024	1,022	536
20,000 -	29,999	4,395	109,713	46,267	3,003	60,443	2,679	1,670
30,000 -	39,999	4,275	149,705	49,776	3,397	96,532	4,579	3,224
40,000 -	49,999	4,255	191,145	54,014	4,043	133,087	6,579	4,530
50,000 -	59,999	3,711	203,811	50,712	3,982	149,084	7,688	5,207
60,000 -	74,999	4,519	303,702	66,489	5,012	232,096	12,684	8,401
75,000 -	99,999	4,476	385,503	72,720	5,172	307,313	17,794	10,918
100,000 -	199,999	4,858	656,004	97,090	5,510	552,617	36,332	18,247
200,000	and over	3,507	3,524,696	149,925	4,064	3,121,908	213,850	36,103
Total		42,830	\$5,611,987	\$643,404	\$35,771	\$4,682,787	\$303,394	\$88,941

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	135	\$332	\$291	\$0	\$41	\$2	\$1
\$ 5,000 -	9,999	138	1,037	657	2	378	15	8
10,000 -	19,999	179	2,571	1,427	41	1,103	45	19
20,000 -	29,999	118	2,964	1,160	46	1,758	80	31
30,000 -	39,999	118	4,117	1,204	45	2,869	145	59
40,000 -	49,999	87	3,847	1,015	30	2,801	148	52
50,000 -	59,999	68	3,714	920	76	2,718	145	42
60,000 -	74,999	98	6,540	1,471	61	5,008	280	81
75,000 -	99,999	130	11,346	2,111	129	9,106	531	191
100,000 -	199,999	260	36,597	6,126	224	30,101	1,994	527
200,000	and over	253	298,775	12,094	232	187,581	12,849	2,549
Total		1,584	\$371,839	\$28,475	\$886	\$243,465	\$16,233	\$3,561

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	201	\$351	\$333	\$0	\$18	\$1	-\$20
\$ 5,000 -	9,999	144	1,082	896	1	185	7	4
10,000 -	19,999	321	4,826	2,925	53	1,848	75	23
20,000 -	29,999	238	6,027	2,570	107	3,350	149	50
30,000 -	39,999	188	6,578	2,455	93	4,030	186	61
40,000 -	49,999	147	6,591	1,945	67	4,579	229	78
50,000 -	59,999	150	8,265	2,091	68	6,063	317	91
60,000 -	74,999	159	10,655	2,669	83	7,903	432	136
75,000 -	99,999	197	17,094	3,951	151	12,916	742	256
100,000 -	199,999	263	36,211	6,144	150	29,771	1,965	594
200,000	and over	288	269,767	14,886	189	242,028	16,579	4,553
Total		2,296	\$367,448	\$40,864	\$963	\$312,692	\$20,683	\$5,824

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	85	\$137	\$127	\$0	\$10	\$0	\$0
\$ 5,000 -	9,999	57	427	360	0	67	3	1
10,000 -	19,999	124	1,838	1,098	24	717	29	10
20,000 -	29,999	114	2,844	1,178	36	1,630	74	27
30,000 -	39,999	91	3,158	1,066	28	2,064	99	37
40,000 -	49,999	79	3,561	1,047	39	2,475	126	35
50,000 -	59,999	70	3,856	1,015	44	2,797	145	43
60,000 -	74,999	101	6,840	1,755	58	5,027	281	71
75,000 -	99,999	127	10,917	2,228	94	8,593	502	119
100,000 -	199,999	196	27,253	4,143	157	22,783	1,506	350
200,000	and over	297	431,520	19,461	296	302,581	20,727	2,073
Total		1,341	\$492,351	\$33,478	\$776	\$348,744	\$23,492	\$2,768

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**  
(Dollar Data in Thousands)

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	199	\$369	\$323	\$0	\$46	\$2	\$1	
\$ 5,000 -	9,999	220	1,652	1,249	1	401	16	8	
10,000 -	19,999	453	6,828	3,720	80	3,020	124	41	
20,000 -	29,999	347	8,634	3,648	121	4,843	218	74	
30,000 -	39,999	310	10,791	3,443	144	7,204	355	153	
40,000 -	49,999	267	11,933	3,439	119	8,375	434	126	
50,000 -	59,999	249	13,648	3,555	132	9,961	539	167	
60,000 -	74,999	327	22,070	5,411	205	16,403	924	310	
75,000 -	99,999	412	35,759	7,093	345	28,250	1,667	545	
100,000 -	199,999	829	118,420	18,388	657	99,292	6,611	1,705	
200,000	and over	1,833	2,895,575	272,786	2,157	2,366,920	162,134	13,945	
Total		5,446	\$3,125,677	\$323,055	\$3,962	\$2,544,715	\$173,025	\$17,075	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	232	\$557	\$474	\$0	\$83	\$3	\$2	
\$ 5,000 -	9,999	225	1,647	1,166	0	481	19	9	
10,000 -	19,999	427	6,413	3,520	82	2,810	115	48	
20,000 -	29,999	404	10,044	3,974	202	5,868	265	138	
30,000 -	39,999	341	11,876	3,792	196	7,888	379	211	
40,000 -	49,999	352	15,841	4,177	261	11,404	573	319	
50,000 -	59,999	311	17,041	4,167	216	12,658	654	307	
60,000 -	74,999	414	27,864	5,983	385	21,459	1,169	557	
75,000 -	99,999	380	32,952	6,013	356	26,506	1,536	746	
100,000 -	199,999	467	63,738	8,962	413	54,178	3,572	1,366	
200,000	and over	353	259,487	14,343	315	231,624	15,866	3,851	
Total		3,906	\$447,460	\$56,570	\$2,426	\$374,958	\$24,152	\$7,554	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	346	\$697	\$603	\$0	\$95	\$4	-\$4	
\$ 5,000 -	9,999	298	2,196	1,617	1	578	23	13	
10,000 -	19,999	650	9,761	5,268	95	4,398	181	68	
20,000 -	29,999	592	14,766	5,791	246	8,728	399	141	
30,000 -	39,999	508	17,678	5,535	214	11,929	587	189	
40,000 -	49,999	357	16,007	4,338	148	11,457	600	164	
50,000 -	59,999	326	17,949	4,418	170	13,315	724	229	
60,000 -	74,999	442	29,632	6,423	278	22,932	1,297	413	
75,000 -	99,999	541	47,105	9,130	361	37,340	2,211	635	
100,000 -	199,999	1,090	153,585	23,382	890	128,988	8,571	2,111	
200,000	and over	1,802	1,823,084	103,144	2,038	1,544,328	105,786	15,637	
Total		6,952	\$2,132,462	\$169,649	\$4,441	\$1,784,088	\$120,382	\$19,596	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**  
(Dollar Data in Thousands)

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	85	\$136	\$119	\$0	\$18	\$1	\$0	
\$ 5,000 -	9,999	82	601	451	1	149	6	3	
10,000 -	19,999	154	2,340	1,248	6	1,086	45	15	
20,000 -	29,999	116	2,860	1,149	40	1,671	76	26	
30,000 -	39,999	94	3,291	997	27	2,267	113	40	
40,000 -	49,999	73	3,266	1,086	16	2,165	112	32	
50,000 -	59,999	79	4,345	1,094	23	3,229	178	44	
60,000 -	74,999	109	7,351	1,431	58	5,814	334	75	
75,000 -	99,999	112	9,764	2,198	70	7,411	436	98	
100,000 -	199,999	231	32,948	4,973	145	27,519	1,834	423	
200,000	and over	494	4,188,725	32,027	508	555,028	38,019	2,542	
Total		1,629	\$4,255,627	\$46,771	\$893	\$606,357	\$41,154	\$3,299	

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	78	\$160	\$142	\$0	\$18	\$1	\$1	
\$ 5,000 -	9,999	97	726	481	1	244	10	5	
10,000 -	19,999	136	2,007	1,027	19	961	39	18	
20,000 -	29,999	96	2,334	892	19	1,423	65	28	
30,000 -	39,999	63	2,206	629	17	1,560	78	30	
40,000 -	49,999	61	2,744	706	8	2,029	108	45	
50,000 -	59,999	39	2,154	588	23	1,543	84	24	
60,000 -	74,999	63	4,188	840	43	3,305	188	47	
75,000 -	99,999	73	6,233	1,343	48	4,841	283	50	
100,000 -	199,999	148	20,970	2,627	148	18,103	1,206	216	
200,000	and over	236	395,320	21,107	257	337,042	23,087	1,102	
Total		1,090	\$439,041	\$30,383	\$583	\$371,068	\$25,148	\$1,567	

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	41	\$81	\$68	\$0	\$12	\$0	\$0	
\$ 5,000 -	9,999	40	286	216	0	69	3	1	
10,000 -	19,999	69	1,046	516	4	526	22	8	
20,000 -	29,999	97	2,455	839	12	1,603	75	30	
30,000 -	39,999	68	2,362	701	7	1,654	86	32	
40,000 -	49,999	61	2,706	601	15	2,090	116	35	
50,000 -	59,999	64	3,492	796	3	2,648	153	42	
60,000 -	74,999	61	4,142	900	16	3,164	185	45	
75,000 -	99,999	78	6,737	1,167	20	5,550	339	97	
100,000 -	199,999	225	32,922	4,465	86	28,371	1,901	517	
200,000	and over	704	1,158,924	57,624	585	943,047	64,599	11,157	
Total		1,508	\$1,215,152	\$67,894	\$748	\$988,735	\$67,479	\$11,964	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**

(Dollar Data in Thousands)

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	659	\$1,325	\$1,161	\$0	\$161	\$6	\$2	
\$ 5,000 -	9,999	603	4,487	3,300	3	1,184	47	24	
10,000 -	19,999	1,239	18,648	10,099	178	8,362	343	118	
20,000 -	29,999	905	22,551	9,248	322	12,968	583	181	
30,000 -	39,999	753	26,294	8,979	394	16,921	807	247	
40,000 -	49,999	646	28,944	8,206	300	20,403	1,049	295	
50,000 -	59,999	566	31,016	8,363	350	22,263	1,178	327	
60,000 -	74,999	624	41,879	9,841	469	31,511	1,756	478	
75,000 -	99,999	761	66,050	13,966	562	51,197	2,988	833	
100,000 -	199,999	1,129	157,248	24,918	955	130,425	8,640	2,050	
200,000	and over	1,578	2,416,874	129,817	1,477	1,833,949	125,625	10,736	
Total		9,463	\$2,815,318	\$227,897	\$5,010	\$2,129,346	\$143,024	\$15,292	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	203	\$216	\$209	\$2	\$4	\$0	\$0	
\$ 5,000 -	9,999	69	504	449	5	49	2	1	
10,000 -	19,999	151	2,230	1,249	35	947	39	28	
20,000 -	29,999	134	3,347	1,101	51	2,195	102	84	
30,000 -	39,999	105	3,649	917	50	2,682	138	125	
40,000 -	49,999	101	4,519	943	69	3,507	195	162	
50,000 -	59,999	66	3,618	745	48	2,824	157	131	
60,000 -	74,999	60	3,998	651	36	3,311	195	147	
75,000 -	99,999	64	5,463	699	52	4,713	290	183	
100,000 -	199,999	86	11,686	1,018	60	10,608	708	532	
200,000	and over	85	82,451	1,563	87	80,459	5,511	2,292	
Total		1,124	\$121,681	\$9,545	\$496	\$111,298	\$7,336	\$3,686	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	198	\$157	\$156	\$0	\$2	\$0	\$0	
\$ 5,000 -	9,999	62	484	432	0	51	2	1	
10,000 -	19,999	98	1,322	752	4	566	23	16	
20,000 -	29,999	33	830	261	1	568	27	17	
30,000 -	39,999	13	448	92	1	354	19	17	
40,000 -	49,999	15	684	151	3	530	29	24	
50,000 -	59,999	9	507	101	3	403	23	18	
60,000 -	74,999	10	666	78	1	586	35	24	
75,000 -	99,999	8	674	88	1	585	36	23	
100,000 -	199,999	13	1,887	218	11	1,659	111	35	
200,000	and over	11	6,191	141	11	6,039	414	106	
Total		470	\$13,849	\$2,471	\$36	\$11,342	\$719	\$281	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	59	\$87	\$87	\$0	\$0	\$0	\$0
\$ 5,000 -	9,999	28	225	201	1	23	1	1
10,000 -	19,999	46	693	403	0	290	12	9
20,000 -	29,999	42	1,087	443	14	630	29	25
30,000 -	39,999	30	1,034	350	1	683	35	31
40,000 -	49,999	19	864	211	4	648	36	27
50,000 -	59,999	14	761	155	1	606	36	29
60,000 -	74,999	11	739	82	0	658	41	35
75,000 -	99,999	28	2,478	285	6	2,187	137	97
100,000 -	199,999	53	7,556	617	21	6,745	452	335
200,000	and over	83	56,267	1,166	66	54,477	3,732	1,839
Total		413	\$71,791	\$4,001	\$114	\$66,946	\$4,509	\$2,427

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	100	\$114	\$114	\$0	\$0	\$0	\$0
\$ 5,000 -	9,999	36	264	236	0	27	1	0
10,000 -	19,999	58	854	495	2	357	15	11
20,000 -	29,999	32	800	298	4	497	23	19
30,000 -	39,999	29	978	328	8	642	33	32
40,000 -	49,999	18	792	148	2	643	36	35
50,000 -	59,999	13	716	135	0	581	33	24
60,000 -	74,999	22	1,500	191	1	1,308	81	69
75,000 -	99,999	27	2,333	289	6	2,038	126	90
100,000 -	199,999	62	8,775	667	21	8,087	543	405
200,000	and over	65	60,613	801	44	59,769	4,094	1,725
Total		462	\$77,739	\$3,702	\$88	\$73,949	\$4,986	\$2,410

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	705	\$2,248	\$2,248	\$0	\$0	\$0	\$0
\$ 5,000 -	9,999	405	2,687	2,592	0	95	4	1
10,000 -	19,999	85	1,187	649	2	536	22	16
20,000 -	29,999	18	424	143	0	282	13	11
30,000 -	39,999	5	162	38	0	124	7	3
40,000 -	49,999	6	267	60	0	207	11	9
50,000 -	59,999	1	58	8	0	51	3	3
60,000 -	74,999	2	138	15	0	123	8	4
75,000 -	99,999	3	268	68	2	198	12	8
100,000 -	199,999	11	1,524	171	5	1,348	90	63
200,000	and over	7	6,583	180	3	3,190	218	96
Total		1,248	\$15,545	\$6,170	\$12	\$6,153	\$388	\$215

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



**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2001 (Cont'd)**

(Dollar Data in Thousands)

All Other Countries		Income Class*		Number	NYAGI*	Before Proration			Tax Liability	
						Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$	5,000	3,944	\$4,531	\$4,477	\$0	\$54	\$2	\$1
\$	5,000 -		9,999	1,757	13,139	11,719	30	1,379	55	22
	10,000 -		19,999	2,757	41,205	22,341	374	18,479	754	482
	20,000 -		29,999	1,653	40,564	15,488	529	24,508	1,117	755
	30,000 -		39,999	1,139	39,486	11,783	405	27,298	1,382	993
	40,000 -		49,999	803	36,050	8,390	327	27,284	1,490	1,076
	50,000 -		59,999	539	29,473	5,871	245	23,319	1,326	944
	60,000 -		74,999	728	49,059	8,076	308	40,675	2,420	1,724
	75,000 -		99,999	831	72,131	9,594	352	62,035	3,820	2,642
	100,000 -		199,999	1,580	222,906	19,849	789	201,464	13,510	8,492
	200,000		and over	2,618	2,594,148	58,409	2,479	2,460,745	168,561	49,973
			Total	18,349	\$3,142,692	\$175,997	\$5,838	\$2,887,240	\$194,437	\$67,103

Residence Unknown		Income Class*		Number	NYAGI*	Before Proration			Tax Liability	
						Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$	5,000	4,590	\$6,809	\$6,479	\$0	\$330	\$13	\$0
\$	5,000 -		9,999	2,646	19,576	16,589	28	2,960	118	54
	10,000 -		19,999	4,906	72,171	39,716	657	31,792	1,298	772
	20,000 -		29,999	3,330	82,585	31,555	955	50,062	2,290	1,376
	30,000 -		39,999	2,813	97,926	29,179	1,204	67,520	3,398	2,182
	40,000 -		49,999	2,302	103,005	25,802	1,011	76,162	4,108	2,844
	50,000 -		59,999	1,725	94,390	20,530	931	72,839	4,074	2,665
	60,000 -		74,999	1,969	131,982	25,097	1,105	105,780	6,161	4,174
	75,000 -		99,999	2,146	186,267	28,110	1,182	156,821	9,535	6,569
	100,000 -		199,999	3,833	542,866	58,253	2,408	481,020	32,187	22,374
	200,000		and over	4,070	5,123,719	206,862	3,823	4,508,782	308,851	112,644
			Total	34,330	\$6,461,297	\$488,172	\$13,304	\$5,554,066	\$372,033	\$155,655

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



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# Part-Year Residents

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Tables 9 and 10 highlight information on individuals who had income from New York sources and resided in New York for only part of 2001. Data reported by these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203. For tax years prior to 1997, data for part-year filers were classified by only the New York source amount of NYAGI. Therefore, data users should exercise caution when comparing data from recent years with data from prior to 1997.

In 2001, part-year resident filers represented 2.2 percent of all personal income tax filers. As Table 9 indicates, the number of filers identified as part-year residents decreased by 5.3 percent to 191,032 in 2001. Moreover, tax liability reported by part-year residents was nearly \$435 million in 2001, nearly 12 percent less than 2000.

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 form 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 part-year population reported in this study is understated to the extent that part-year filers file resident tax returns. 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 from these filers are included in the full-year resident tables.

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After limiting the potential part-year resident populations to IT-203 form filers, OTPA computer programs review the tax forms to select the 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 tax return. An additional potential complexity is the effect that length of residency has on income and tax liability data presented in the table.

**Table 9: Total Income and Tax Liability of Part-Year Residents in 2000 and 2001**  
(Dollar Data in Thousands)

Item	2000	2001	Change	
			Number	Percent
<b>All Returns</b>				
Number	201,672	191,032	-10,640	-5.3
Total Income*	\$17,431,211	\$15,449,317	-\$1,981,894	-11.4
Tax Liability**	\$493,756	\$434,851	-\$58,905	-11.9
<b>Taxable Returns</b>				
Number	170,692	157,267	-13,425	-7.9
Total Income*	\$16,714,553	\$14,717,477	-\$1,997,076	-11.9
Tax Liability**	\$496,746	\$438,474	-\$58,272	-11.7
<b>Nontaxable Returns</b>				
Number	30,980	33,765	2,785	9.0
Total Income*	\$716,658	\$731,840	\$15,182	2.1
Tax Liability**	-\$2,990	-\$3,623	-\$633	21.2

\* Total income is Line 30, Federal amount including non-New York income on IT-203 tax form.

\*\* Includes refundable tax credits.

**Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns) in 2001**  
(Dollar Data in Thousands)

Income Class *	Number	NYAGI*	Deductions	Before Proration				Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits		
Under \$5,000	10,583	\$24,994	\$23,608	\$5	\$1,363	\$55	-\$223	
\$5,000 - 9,999	15,411	117,047	98,990	203	17,848	714	-629	
10,000 - 19,999	33,773	503,629	284,384	8,628	210,582	8,600	2,005	
20,000 - 29,999	26,864	665,378	247,165	9,631	408,548	18,682	9,717	
30,000 - 39,999	21,041	731,927	205,113	7,860	518,864	26,354	15,588	
40,000 - 49,999	15,456	691,790	163,909	6,594	521,237	27,980	16,166	
50,000 - 59,999	11,602	635,511	133,009	5,680	496,624	27,597	16,105	
60,000 - 74,999	12,735	854,001	157,982	6,893	688,958	39,698	22,879	
75,000 - 99,999	13,870	1,197,545	192,728	8,485	996,082	59,591	34,699	
100,000 - 199,999	19,699	2,696,016	341,591	14,362	2,338,549	155,081	89,692	
200,000 and over	9,998	7,331,482	292,134	8,573	6,846,482	468,983	228,851	
<b>Total</b>	<b>191,032</b>	<b>\$15,449,317</b>	<b>\$2,140,611</b>	<b>\$76,914</b>	<b>\$13,045,137</b>	<b>\$833,335</b>	<b>\$434,851</b>	

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



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# Data Sources

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The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 2001 New York State income tax returns. 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 form. A copy of each resident, nonresident, and part-year resident tax return for 2001 appears in the Appendix.

Because of changes in how the data file of tax year 2000 returns was developed last year, data users should exercise caution when comparing the tax year 2001 data in this report with the data presented for 2000. For a more thorough discussion of these issues, see the “Comparison With the 2000 Tax Year Report” section on page 2.

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## 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.



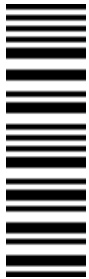


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# **Appendix: New York State Personal Income Tax Returns — 2001**

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



Important: You must enter your social security number(s) in the boxes to the right.
Your first name and middle initial
Your last name
Spouse's first name and middle initial
Spouse's last name
Mailing address
Apartment number
City, village or post office
State
ZIP code
Permanent home address
Apartment number
City, village or post office
State
ZIP code
Your social security number
Spouse's social security number
NY State county of residence
School district name
School district code number

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

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

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

(C) Were you a city of New York resident for all of 2001? (Part-year residents must file Form IT-201; see instructions) Yes No

(D) Were you a city of Yonkers resident for all of 2001? (Part-year residents must file Form IT-201; see instructions) Yes No

Three empty boxes for filing status selection

1 Number of federal exemptions
2 Wages, salaries, tips, etc.
3 Taxable interest income
4 Interest income on U.S. government bonds
5 Ordinary dividends
6 Unemployment compensation
7 Individual retirement arrangement (IRA) deduction
Voluntary gifts/contributions: Return A Gift to Wildlife, Olympic Fund, Breast Cancer Research Fund, Missing/Exploited Children Fund, Alzheimer's Fund
13 Amount of federal earned income credit
14 Amount of federal child and dependent care credit
15 New York State tax withheld
16 City of New York tax withheld
17 City of Yonkers tax withheld

18 I authorize the Tax Department to discuss this return with the paid preparer listed below (see instructions) Yes No

For office use only

Paid preparer's use only: Preparer's signature, Firm's name, Address, Preparer's SSN or PTIN, Employer identification number, Date, Mark "X" if self-employed

Sign your return here: Your signature, Spouse's signature (if joint return), Date, Daytime phone number (optional)

### Request for direct deposit

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

a Routing number:  b Type:  Checking  Savings

c Account number:

### Claim for earned income credit for IT-100 filers

- 2 Did you claim the federal earned income credit for 2001? If No, stop; you do not qualify for the NYS credit .....  2 Yes  No
- 3 Was your 2001 investment income greater than \$2,450? If Yes, stop; you do not qualify for the NYS credit (see instructions) .....  3 Yes  No
- 4 Did you claim qualifying children on your 2001 federal Schedule EIC? .....  4 Yes  No   
 If No, continue with line number 5 below. If Yes, fill in the following for the same children claimed on federal Schedule EIC.

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

\* Place an X in this box only if you checked Yes on your 2001 federal Schedule EIC, line 4a.  
 \*\* Place an X in this box only if you checked Yes on your 2001 federal Schedule EIC, line 4b.

- 5 Nontaxable earned income (from your federal Form 1040EZ, line 9b, Form 1040A, line 39b or Form 1040, line 61b) .....  5 Dollars Cents
- 6 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, or if you were paid any amount for work as an inmate in a penal institution, enter that amount here .....  6 Dollars Cents
- 7 Are you having the IRS figure the credit for you? If Yes, write EIC in the area at the left of line 13 on the front of this form .....  7 Yes  No

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

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

First name, middle initial, and last name	Qualified expenses paid in 2001	Person with * disability	Social security number	Year of birth
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

\* See instructions.

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

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

- 11 Qualified expenses (see instructions) .....  11 Dollars Cents

If you are claiming expenses paid for a dependent child born in 1988, enter that child's month of birth. Include as qualified expenses only those paid from January 1, 2001, through the day preceding the child's 13th birthday.

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

# Resident Income Tax Return

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



# IT-200

For office use only



Attach label, or print or type	<b>Important:</b> You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address (number and street or rural route)	Apartment number	NY State county of residence
	City, village or post office	State	ZIP code
Permanent home address (see page 14) (number and street or rural route)		Apartment number	School district code number
City, village or post office		State <b>NY</b>	ZIP code
			If taxpayer is deceased, enter first name and date of death.

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

- (B)** Were you a city of New York resident for all of 2001? (part-year residents must file Form IT-201; see instructions) .....  Yes  No
- (C)** Can you be claimed as a dependent on another taxpayer's federal return? .....  Yes  No
- (D)** If you do not need forms mailed to you next year, mark an "X" in the box (see instructions, page 8) .....

Staple check or money order here

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	Dollars	Cents
1 Wages, salaries, tips, etc. ....	1	
2 Taxable interest income ....	2	
3 Ordinary dividends ....	3	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 12 below) ....	4	
5 Unemployment compensation ....	5	
6 Add lines 1 through 5 ....	6	
7 Individual retirement arrangement (IRA) deduction (see instructions, page 9) ....	7	
8 Subtract line 7 from line 6. This is your <b>federal adjusted gross income</b> (see instructions, page 9) ....	8	
9 Public employee contributions (see instr., page 9) Identify: _____	9	
10 Flexible benefits program (IRC 125 amount) (see instr., page 9) Identify: _____	10	
11 Add lines 8, 9, and 10 ..... ▶	11	
12 Taxable refunds, credits, or offsets of state and local income taxes from line 4 above	12	
13 Interest income on U.S. government bonds (see instructions, page 9) .....	13	
14 New York standard deduction (see instructions, page 9) .....	14	0 0
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 10)	15	0 0 0 . 0 0
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 28) ..... ▶	16	
17 Subtract line 16 from line 11. This is your <b>taxable income</b> (if \$65,000 or more, stop; you must file Form IT-201) .....	17	

**Reminder:** Only full-year New York State residents who are not reporting income such as IRA distributions, pensions/annuities, social security benefits, or capital gains may file this form. All others, see page 5 of the instructions.

IT-200 (2001) (back)

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

19 New York State tax on line 18 amount (use the State Tax Table, violet pages 41 through 48 of the instructions) ..... 19 [ ] . [ ]

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

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

22 City of New York resident tax on line 18 amount. (use City Tax Table, white pages 49 through 56 of the instructions) ..... 22 [ ] . [ ]

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

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

25 City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 11 of the instructions) ..... 25 [ ] . [ ]

26 City of Yonkers nonresident earnings tax (attach Form Y-203) ..... 26 [ ] . [ ]

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

27 Add lines 24 through 26. This is the total of your city of New York and city of Yonkers taxes ..... 27 [ ] . [ ]

**Voluntary gifts/contributions**  
(see instructions)

Return A Gift to Wildlife	28	[ ]	.	00	Breast Cancer Research Fund	30	[ ]	.	00
Olympic Fund	29	[ ]	.	00	Missing/Exploited Children Fund	31	[ ]	.	00
					Alzheimer's Fund	32	[ ]	.	00

33 Add lines 28 through 32. This is your total voluntary gifts/contributions ..... 33 [ ] . 00

34 Add lines 21, 27, and 33 ..... 34 [ ] . [ ]

35 New York State child and dependent care credit (from Form IT-216; line 14; attach form) ..... 35 [ ] . [ ]

36 New York State earned income credit (from Form IT-215; attach form) ..... 36 [ ] . [ ]

37 Real property tax credit (from Form IT-214, line 17; attach form) ..... 37 [ ] . [ ]

38 College tuition credit (from Form IT-272; attach form) ..... 38 [ ] . [ ]

39 City of New York school tax credit (see instructions, page 12) ..... 39 [ ] . [ ]

• Staple your wage and tax statements to the bottom front of this return. See Step 7, page 15 of the instructions, for the proper assembly of your return and attachments.

40 Total New York State tax withheld (staple wage and tax statements; see instr., page 12) ..... 40 [ ] . [ ]

41 Total city of New York tax withheld (staple wage and tax statements; see instr., page 13) ..... 41 [ ] . [ ]

42 Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 13) ..... 42 [ ] . [ ]

43 Add lines 35 through 42 ..... 43 [ ] . [ ]

44 If line 43 is more than line 34, subtract line 34 from line 43. This is the amount to be refunded to you ..... 44 [ ] . [ ]

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

a Routing number [ ] b Type:  Checking  Savings

c Account number [ ]

45 If line 43 is less than line 34, subtract line 43 from line 34. 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 2001 income tax on it) .. 45 [ ] . [ ]

46 I authorize the Tax Department to discuss this return with the paid preparer listed below. (Mark the Yes or No box; see page 14.) Yes  No

<b>Paid preparer's use only</b>	Preparer's signature	▼ Preparer's SSN or PTIN	
	Firm's name (or yours, if self-employed)	• Employer identification number	
	Address	Date	Mark "X" if self-employed <input type="checkbox"/>

<b>Sign your return here</b>	Your signature
	Spouse's signature (if joint return)
	Date
	Daytime phone number (optional) ( )

# Resident Income Tax Return

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

For the full year January 1, 2001, through December 31, 2001, or fiscal year beginning ..... **0 1**



# IT-201

For office use only



Attach label, or print or type	<b>Important:</b> You must enter your social security number(s) in the boxes to the right.			and ending ..... <b>0 1</b>
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		▼ Your social security number
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address <i>(number and street or rural route)</i>	Apartment number	New York State county of residence	
City, village or post office	State	ZIP code	School district name	
Permanent home address <i>(see page 35) (number and street or rural route)</i>			Apartment number	School district code number .....
City, village or post office		State	ZIP code	If taxpayer is deceased, enter <b>first name</b> and <b>date of death</b> .

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

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

**(C) If you do not need forms mailed** to you next year, mark an "X" in the box *(see page 15)* .....

**(D) City of New York residents and city of New York part-year residents only:** *(see page 15)*

(1) Number of months **you** lived in New York City in 2001 ..

(2) Number of months **your spouse** lived in New York City in 2001 ..

Staple check or money order here.

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### Federal income and adjustments

**Only full-year New York State residents may file this form.**  
**For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 16). Also, see instructions on page 16 for showing a loss.**

	Dollars	Cents
1 Wages, salaries, tips, etc. ....	1.	
2 Taxable interest income .....	2.	
3 Ordinary dividends .....	3.	
4 Taxable refunds, credits, or offsets of state and local income taxes <i>(also enter on line 24 below)</i> .....	4.	
5 Alimony received .....	5.	
6 Business income or loss <i>(attach a copy of federal Schedule C or C-EZ, Form 1040)</i> .....	6.	
7 Capital gain or loss <i>(if required, attach copy of federal Schedule D, Form 1040)</i> .....	7.	
8 Other gains or losses <i>(attach copy of federal Form 4797)</i> .....	8.	
9 Taxable amount of IRA distributions .....	9.	
10 Taxable amount of pensions and annuities .....	10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>(attach copy of federal Schedule E, Form 1040)</i> .....	11.	
12 Farm income or loss <i>(attach copy of federal Schedule F, Form 1040)</i> .....	12.	
13 Unemployment compensation .....	13.	
14 Taxable amount of social security benefits <i>(also enter on line 26 below)</i> .....	14.	
15 Other income <i>(see page 17)</i> Identify: .....	15.	
16 Add lines 1 through 15 .....	16.	
17 Total federal adjustments to income <i>(see page 17)</i> Identify: .....	17.	
18 Subtract line 17 from line 16. This is your <b>federal adjusted gross income</b> .....	18.	

### New York additions *(see page 18)*

19 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) ..	19.	
20 Public employee 414(h) retirement contributions from your wage and tax statements <i>(see page 18)</i> ..	20.	
21 College choice tuition savings distributions .....	21.	
22 Other <i>(see page 18)</i> Identify: .....	22.	
23 Add lines 18 through 22 .....	23.	

### New York subtractions *(see page 21)*

24 Taxable refunds, credits, or offsets of state and local income taxes <i>(from line 4 above)</i> ...	24.	
25 Pensions of NYS and local governments and the federal government <i>(see page 21)</i> ....	25.	
26 Taxable amount of social security benefits <i>(from line 14 above)</i> ...	26.	
27 Interest income on U.S. government bonds .....	27.	
28 Pension and annuity income exclusion .....	28.	
29 College choice tuition savings deductions / earnings distributions ...	29.	
30 Other <i>(see page 22)</i> Identify: .....	30.	
31 Add lines 24 through 30 .....	31.	
32 Subtract line 31 from line 23. This is your <b>New York adjusted gross income</b> .....	32.	

**Tax computation, credits, and other taxes** (see page 26)

IT-201 (2001) (back)

Dollars

Cents

33	Enter the amount from line 32 on the front page. This is your <b>New York adjusted gross income</b> ....	33.		.	
34	Enter the <b>larger</b> of your <b>standard deduction</b> (from page 26) or your <b>itemized deduction</b> (from Form IT-201-ATT, Part I, line 16; attach form). Mark an "X" in the appropriate box: <input type="checkbox"/> Standard <input type="checkbox"/> Itemized	34.		.	
35	Subtract line 34 from line 33 .....	35.		.	
36	Exemptions <b>for dependents only</b> (not the same as total federal exemptions; see page 26) .....	36.	0 0 0	.	0 0
37	Subtract line 36 from line 35 and enter the result on line 37. This is your <b>taxable income</b> .....	37.		.	
38	NY State tax on line 37 amount (use red NY State Tax Table on page 61; if line 33 is more than \$100,000, see page 26) .....	38.		.	
39	New York State household credit (from table I, II, or III on page 27) .....	39.		.	
40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) .....	40.		.	
41	New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 62) .....	41.		.	
42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank) .....	42.		.	
43	Net other New York State taxes (from Form IT-201-ATT, Part II, line 35; attach form) .....	43.		.	
44	<b>Add lines 42 and 43.</b> This is the total of your New York State taxes .....	44.		.	

**City of New York and City of Yonkers taxes and credits**

45	City of NY resident tax (use the City of NY Tax Table on white pages 69-76) ..	45.		.	
46	City of New York household credit (from table IV, V, or VI, page 28) ..	46.		.	
47	Subtract line 46 from line 45 (if line 46 is more than line 45, leave blank) ....	47.		.	
48	Other city of New York taxes (from Form IT-201-ATT, Part III, line 40; attach form) ..	48.		.	
49	Add lines 47 and 48 .....	49.		.	
50	City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 65) ..	50.		.	
51	Subtract line 50 from line 49 (if line 50 is more than line 49, leave blank) ..	51.		.	
52	City of Yonkers resident income tax surcharge (see page 29) ....	52.		.	
53	City of Yonkers <b>nonresident</b> earnings tax (attach Form Y-203) ..	53.		.	
54	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1) ...	54.		.	

See instructions on pages 27 through 31 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

55	<b>Add lines 51 through 54.</b> This is the total of your city of New York and city of Yonkers taxes .....	55.		.	
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**Voluntary gifts/contributions** (whole dollar amounts only; see page 30)

56	Return a Gift to Wildlife ..... <input type="checkbox"/> w <input type="checkbox"/> Missing/Exploited Children Fund ... <input type="checkbox"/> c <input type="checkbox"/> Breast Cancer Research Fund ... <input type="checkbox"/> b <input type="checkbox"/> Olympic Fund ..... <input type="checkbox"/> o <input type="checkbox"/> Alzheimer's Fund ..... <input type="checkbox"/> a <input type="checkbox"/>	Total of your line 56 gifts and contributions =		56.		.	0 0
57	<b>Add lines 44, 55, and 56.</b> This is your total New York State, New York City and Yonkers taxes, and gifts/contributions ....	57.		.			

**Payments and refundable credits** (see page 30)

58	NY State child and dependent care credit (from Form IT-216; attach form) ...	58.		.	
59	NY State earned income credit (from Form IT-215; attach form)	59.		.	
60	Real property tax credit (from Form IT-214; attach form) .....	60.		.	
61	College tuition credit (from Form IT-272; attach form) .....	61.		.	
62	City of NY school tax credit (also complete (D) on front; see page 30) ...	62.		.	
63	Other refundable credits (from Form IT-201-ATT, Part IV, line 80) ...	63.		.	
64	Total <b>New York State</b> tax withheld .....	64.		.	
65	Total <b>city of New York</b> tax withheld .....	65.		.	
66	Total <b>city of Yonkers</b> tax withheld .....	66.		.	
67	Total of estimated tax payments, and amount paid with extension Form IT-370 ..	67.		.	

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

Staple your wage and tax statements at the bottom of the front of this return.

68	<b>Add lines 58 through 67.</b> This is the total of your payments .....	68.		.	
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**Refund — If line 68 is more than line 57, figure your refund.**

69	Subtract line 57 from line 68. This is the amount you <b>overpaid</b> .....	69.		.	
70	Amount of line 69 that you want <b>refunded to you</b> .....	Refund	70.		
a	Routing number : <input type="text"/>	b	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
c	Account number : <input type="text"/>				
71	<b>Estimated tax only</b> Amount of line 69 that you want applied to your 2002 estimated tax. (Do not include any amount that you claimed as a refund on line 70) ...	71.		.	

You can choose to have your refund sent directly to your bank account. See instructions and fill in lines 70a, b, and c.

See Step 7, page 36, for the proper assembly of your return and attachments.

**Amount you owe — If line 68 is less than line 57, figure the amount you owe.** (see page 33)

72	Subtract line 68 from line 57. This is the <b>amount you owe.</b> (Make check or money order payable to <b>NY State Income Tax</b> ; write your social security number and <b>2001 Income Tax</b> on it.)	Owe	72.		
73	Estimated tax penalty (Include this amount in line 72 or reduce the overpayment on line 69. See page 34.) .....	73.		.	

74 I authorize the Tax Department to discuss this return with the paid preparer listed below. (Mark the Yes or No box; see pg. 34.)  Yes  No

Sign your return below

Paid preparer's use only	Preparer's signature	▼ Preparer's SSN or PTIN	
	Firm's name (or yours, if self-employed)	• Employer identification number	
Address	Date	Mark "X" if self-employed <input type="checkbox"/>	

Sign your return here	Your signature
	Spouse's signature (if joint return)
	Date Daytime phone number (optional)

# Nonresident and Part-Year Resident Income Tax Return

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

For the year January 1, 2001, through December 31, 2001, or fiscal tax year beginning



# IT-203

0 1

For office use only



**Important:** You must enter your social security number(s) in the boxes to the right.

Attach label if available. If not, print or type.	Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)		▼ Your social security number	
	Spouse's first name and middle initial	Spouse's last name		▼ Your spouse's social security number	
	Mailing address (number and street or rural route)		Apartment number	New York State county of residence	
	City, village or post office	State	ZIP code	New York State school district name	
Permanent home address (see page 32) (number and street or rural route)			Apartment number	New York State school district code number	
City, village or post office			State	ZIP code	
If taxpayer is deceased, enter first name and date of death.					

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

- (B) Can you be claimed as a dependent on another taxpayer's federal return? .....  Yes  No
- (C) If you do not need forms mailed to you next year, mark an X in the box (see page 13) .....
- (D) City of New York part-year residents only: (see page 13)
- (1) Number of months you lived in New York City in 2001 ..
- (2) Number of months your spouse lived in New York City in 2001 .

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

	Federal amount		New York State amount	
	Dollars	Cents	Dollars	Cents
1 Wages, salaries, tips, etc.	1.		1.	
2 Taxable interest income	2.		2.	
3 Ordinary dividends	3.		3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 23) ...	4.		4.	
5 Alimony received	5.		5.	
6 Business income or loss (attach copy of federal Schedule C or C-EZ, Form 1040)	6.		6.	
7 Capital gain or loss (attach copy of federal Schedule D, Form 1040)	7.		7.	
8 Other gains or losses (attach copy of federal Form 4797)	8.		8.	
9 Taxable amount of IRA distributions	9.		9.	
10 Taxable amount of pensions and annuities	10.		10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)	11.		11.	
12 Farm income or loss (attach copy of federal Schedule F, Form 1040)	12.		12.	
13 Unemployment compensation	13.		13.	
14 Taxable amount of social security benefits (also enter on line 25)	14.		14.	
15 Other income (see page 18) Identify:	15.		15.	
16 Add lines 1 through 15	16.		16.	
17 Total federal adjustments to income (see page 18) Identify:	17.		17.	
18 Subtract line 17 from line 16. This is your federal adjusted gross income	18.		18.	
<b>New York additions</b> (see instructions, pages 19 - 22)				
19 Interest income on state and local bonds (but not those of NYS or its localities)	19.		19.	
20 Public employee 414(h) retirement contributions	20.		20.	
21 Other (see page 20) Identify:	21.		21.	
22 Add lines 18 through 21	22.		22.	
<b>New York subtractions</b> (see instructions, pages 22 - 26)				
23 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above)	23.		23.	
24 Pensions of New York State and local governments and the federal government	24.		24.	
25 Taxable amount of social security benefits (from line 14 above)	25.		25.	
26 Interest income on U.S. government bonds	26.		26.	
27 Pension and annuity income exclusion (see page 22)	27.		27.	
28 Other (see page 23) Identify:	28.		28.	
29 Add lines 23 through 28	29.		29.	
30 Subtract line 29 from line 22. This is your New York adjusted gross income.	30.		30.	
Enter here and next to line 43, Income percentage. (If zero or less, see instructions, page 26.)				



<b>Tax Computation</b>	31 Enter the amount from line 30, <b>Federal amount</b> column on the front page (your New York adjusted gross income) .....	31.		
	32 Enter the <b>larger</b> of your <b>standard deduction</b> (from page 26) or your <b>itemized deduction</b> (from Form IT-203-ATT, Sch. C, line 15; attach form). Mark an <b>X</b> in the appropriate box: <input type="checkbox"/> Standard <input type="checkbox"/> Itemized	32.		
	33 Subtract line 32 from line 31 (if line 32 is more than line 31, leave blank) .....	33.		
	34 Exemptions for dependents only (not the same as total federal exemptions; see page 26) .....	34.	0 0 0	0 0
	35 Subtract line 34 from line 33. This is your <b>taxable income</b> .....	35.		
<b>Credits</b>	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 43 through 50. If line 31 is more than \$100,000, you must complete Tax computation worksheet 1 or 2 on page 26 of the instructions to figure your tax.) .....	36.		
	37 New York State household credit (from table I, II, or III, page 27 of instructions) .....	37.		
	38 Subtract line 37 from line 36 (if line 37 is more than line 36, leave blank) .....	38.		
	39 New York State child and dependent care credit (from line 14 of Form IT-216; attach form; see page 27) .....	39.		
	40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) .....	40.		
	41 New York State earned income credit (from Form IT-215; attach form; see page 27) .....	41.		
	42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank). This is your <b>base tax</b> .....	42.		
	43 Income percentage New York State amount from line 30 $\div$ Federal amount from line 30 = Carry result to 4 decimal places.	43.		
	44 Multiply line 42 by the <b>decimal</b> on line 43. This is your <b>allocated New York State tax</b> .....	44.		
	45 New York State nonrefundable credits (from Form IT-203-B, line 48) .....	45.		
46 Subtract line 45 from line 44 (if line 45 is more than line 44, leave blank) .....	46.			
47 Net other New York State taxes (from Form IT-203-B, line 23) .....	47.			
48 Add lines 46 and 47. This is the total of your <b>New York State taxes</b> .....	48.			
<b>Cities</b>	49 Other city of New York taxes (from Form IT-203-B, line 26) .....	49.		See instructions on page 28 for figuring city of New York and city of Yonkers taxes and surcharges.
	50 City of Yonkers nonresident earnings tax (attach Form Y-203) ..	50.		
	51 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1) .	51.		
	52 Add lines 49 through 51. This is the total of your <b>New York City and Yonkers taxes</b> .....	52.		
53 Voluntary gifts/contributions (whole dollar amounts only; see page 28) <input type="checkbox"/> Olympic Fund <input type="checkbox"/> <input type="checkbox"/> Return a Gift to Wildlife <input type="checkbox"/> w <input type="checkbox"/> <input type="checkbox"/> Missing/Exploited Children Fund <input type="checkbox"/> c <input type="checkbox"/> <input type="checkbox"/> Breast Cancer Research Fund <input type="checkbox"/> b <input type="checkbox"/> <input type="checkbox"/> Alzheimer's Fund <input type="checkbox"/> a <input type="checkbox"/> . Total gifts =	53.		0 0	
54 Add lines 48, 52, and 53. This is the total of your <b>state and city taxes and gifts</b> .....	54.			
<b>Payments</b>	55 Part-year city of New York school tax credit (also complete item D on front) ....	55.		Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 32 for further instructions on assembling your return.
	56 Other refundable credits (from Form IT-203-B, line 65) .....	56.		
	57 Total New York State tax withheld (see page 29) .....	57.		
	58 Total city of New York tax withheld (see page 29) .....	58.		
	59 Total city of Yonkers tax withheld (see page 29) .....	59.		
	60 Total of estimated tax payments, and amount paid with extension Form IT-370 ....	60.		
<b>Refund</b>	61 Add lines 55 through 60. This is the total of your <b>payments</b> .....	61.		
	62 Amount overpaid. If line 61 is more than line 54, subtract line 54 from line 61 (also see lines 63 and 64) ....	62.		
	63 Amount of line 62 that you want <b>refunded to you</b> .....	63.		
a Routing number <input type="checkbox"/> <input type="checkbox"/> b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
c Account number <input type="checkbox"/>				
<b>Owe</b>	64 Estimated tax: Amount of line 62 that you want applied to your 2002 estimated tax (subtract line 63 from line 62) .....	64.		
	65 Amount you owe. If line 61 is less than line 54, subtract line 61 from line 54 (do not send cash: make check or money order payable to NY State Income Tax; write your social security number and 2001 Income Tax on it) .....	65.		
	66 Penalty for underpayment of tax (will reduce line 62 or increase line 65; see page 31) .....	66.		

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 32 for further instructions on assembling your return.

You can choose to have your refund sent directly to your bank account. See the instructions and fill in lines 63a, 63b, and 63c.

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

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

**(F) Nonresidents:** Did you or your spouse maintain living quarters in New York State in 2001? (If Yes, complete Schedule B of Form IT-203-ATT; attach form) ..... Yes  No

67 I authorize the Tax Department to discuss this return with the paid preparer listed below. (Mark the Yes or No box; see pg. 31.)  Yes  No

**Sign your return below.**

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

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**For more information concerning the data provided in this publication, please contact:  
New York State Department of Taxation and Finance**

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Albany, New York 12227  
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