



September 2005

# New York Adjusted Gross Income and Tax Liability

*Analysis of 2002 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 2002 New York State personal income tax returns that were timely filed during 2003. 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, 2002.

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 Other OTPA Data

This report tabulates information from returns filed with the Tax Department for 2002. 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 2002 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 113,000 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 2002 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 2003, the department received 8.8 million timely filed New York State personal income tax returns for the 2002 tax liability year. This is nearly unchanged from the number filed for the 2001 tax year. These filers reported total New York adjusted gross income of \$560 billion. Aggregate tax liability for 2002 was \$20.7 billion, a decrease of 7.6 percent from \$22.4 billion in 2001.

Some major findings for 2002 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 \$28 billion, reflecting a 4.8 percent drop from 2001.
- New York adjusted gross income for full-year residents decreased by \$16 billion, or 3.8 percent, below the 2001 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 \$139.3 billion. Income tax liability decreased to \$2.9 billion from \$3.1 billion in 2001.
- Part-year resident filers reported the smallest share — \$11.8 billion in income and \$350 million in tax liability.

**Table 1: Total Income and Tax Liability by Place of Residence in 2002  
(Dollar Data in Thousands)**

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
<b>All Returns</b>				
Number	8,029,771	623,351	179,189	8,832,311
Total Income*	\$408,860,102	\$139,322,848	\$11,846,311	\$560,029,261
Tax Liability**	\$17,469,989	\$2,895,298	\$350,346	\$20,715,633
<b>Taxable Returns</b>				
Number	5,544,217	533,237	143,649	6,221,103
Total Income*	\$387,695,675	\$121,476,004	\$11,237,107	\$520,408,785
Tax Liability**	\$18,143,258	\$2,898,880	\$355,231	\$21,397,369
<b>Nontaxable Returns</b>				
Number	2,485,554	90,114	35,540	2,611,208
Total Income*	\$21,164,428	\$17,846,844	\$609,204	\$39,620,475
Tax Liability**	-\$673,270	-\$3,582	-\$4,885	-\$681,736

\* Total income is New York adjusted gross income on resident tax forms IT-100, 200, 201 and Line 30 (New York adjusted gross income-federal amount) on full-year nonresident and part year resident 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 \$409 billion and a tax of \$17.5 billion. Table 2 shows 54 percent of all returns had NYAGI of less than \$30,000. This group accounted for 13.1 percent of all income and 0.2 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, 30 percent of NYAGI, and paid 42.2 percent of tax liability.

**Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2002**  
(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$5,000	1,147,330	\$2,301,311	\$2,191,640	\$37	\$109,643	\$4,389	-\$46,412
\$5,000 - 9,999	851,799	6,335,095	5,582,186	11,562	741,322	29,665	-144,238
10,000 - 19,999	1,314,760	19,321,505	12,628,818	591,822	6,100,795	247,952	-188,667
20,000 - 29,999	1,033,443	25,700,248	10,930,726	711,475	14,058,022	623,277	416,859
30,000 - 39,999	825,347	28,701,778	9,322,146	563,052	18,816,574	920,836	858,914
40,000 - 49,999	621,435	27,806,113	7,623,823	451,620	19,730,667	1,024,137	980,604
50,000 - 59,999	459,327	25,163,843	6,169,742	373,683	18,620,418	1,001,076	968,129
60,000 - 74,999	519,994	34,881,623	7,673,412	480,243	26,727,940	1,493,649	1,457,215
75,000 - 99,999	525,565	45,246,837	8,781,119	552,128	35,913,590	2,095,237	2,041,915
100,000 - 199,999	533,802	70,735,704	11,036,752	590,167	59,108,722	3,874,332	3,746,124
200,000 and over	196,969	122,666,044	7,156,706	215,875	115,297,484	7,897,865	7,379,544
<b>Total</b>	<b>8,029,771</b>	<b>\$408,860,102</b>	<b>\$89,097,071</b>	<b>\$4,541,665</b>	<b>\$315,225,176</b>	<b>\$19,212,416</b>	<b>\$17,469,989</b>

\*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 4.27 percent for all resident filers in 2002. In other words, resident filers paid an average state income tax of \$4.27 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 6.02 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 2002**  
(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Bronx	477,818	\$13,566,673	\$322,989	270,708	\$11,398,183	\$417,927	207,110	\$2,168,490
Kings	914,902	31,667,442	1,023,140	562,377	28,261,415	1,155,722	352,525	3,406,028
Manhattan	742,161	74,750,096	3,962,494	520,833	72,688,212	4,031,074	221,328	2,061,884
Queens	876,491	30,920,784	1,066,889	578,565	28,256,731	1,147,579	297,926	2,664,052
Richmond	189,472	9,376,512	380,825	140,223	8,999,290	391,039	49,249	377,222
<b>Total, New York City</b>	<b>3,200,844</b>	<b>160,281,507</b>	<b>6,756,336</b>	<b>2,072,706</b>	<b>149,603,831</b>	<b>7,143,341</b>	<b>1,128,138</b>	<b>10,677,676</b>
Albany	133,528	5,917,588	251,647	97,132	5,649,892	258,864	36,396	267,697
Allegany	17,839	544,230	16,441	11,565	492,833	17,925	6,274	51,397
Broome	85,814	3,037,170	108,377	57,652	2,811,909	117,656	28,162	225,260
Cattaraugus	33,073	1,034,160	32,185	21,407	934,207	35,180	11,666	99,953
Cayuga	33,003	1,104,424	36,785	22,655	1,016,596	39,772	10,348	87,828
Chautauqua	55,126	1,679,684	50,723	35,365	1,512,648	55,686	19,761	167,036
Chemung	37,158	1,287,412	45,071	24,472	1,187,352	48,190	12,686	100,060
Chenango	21,082	652,319	20,053	13,635	586,958	22,188	7,447	65,361
Clinton	32,336	1,130,943	39,418	22,761	1,051,528	41,651	9,575	79,415
Columbia	27,054	1,092,097	41,115	18,757	1,020,704	42,805	8,297	71,393
Cortland	19,266	638,661	20,795	13,253	586,949	22,663	6,013	51,712
Delaware	19,318	580,816	18,325	12,043	526,057	19,996	7,275	54,759
Dutchess	120,782	6,092,980	259,919	91,419	5,882,345	264,678	29,363	210,634
Erie	403,842	15,705,384	614,593	279,869	14,817,268	642,936	123,973	888,115
Essex	16,311	531,939	17,801	10,888	490,089	18,735	5,423	41,851
Franklin	18,453	563,354	17,312	12,009	510,483	19,268	6,444	52,871
Fulton	22,963	751,200	24,901	15,450	690,668	26,738	7,513	60,532
Genesee	26,717	885,838	30,135	18,746	826,622	31,974	7,971	59,216
Greene	19,258	674,327	24,545	13,133	629,890	25,629	6,125	44,437
Hamilton	2,546	75,565	2,490	1,688	69,780	2,584	858	5,785
Herkimer	26,633	800,841	24,415	17,676	728,547	26,788	8,957	72,294
Jefferson	37,750	1,176,594	37,406	24,584	1,066,318	40,999	13,166	110,275
Lewis	10,586	305,141	8,175	6,901	272,539	9,482	3,685	32,602
Livingston	26,147	934,938	33,288	18,673	880,012	35,086	7,474	54,926
Madison	28,200	1,058,398	38,326	19,862	990,664	40,970	8,338	67,734
Monroe	326,446	13,818,178	559,020	231,953	13,099,325	581,232	94,493	718,853
Montgomery	21,907	691,107	22,265	14,482	630,838	24,465	7,425	60,269
Nassau	637,257	45,940,011	2,228,193	473,833	44,704,488	2,251,831	163,424	1,235,523
Niagara	95,306	3,302,207	119,500	65,646	3,093,628	125,489	29,660	208,579
Oneida	97,883	3,284,594	115,333	65,446	3,034,810	123,023	32,437	249,784
Onondaga	198,284	8,300,123	331,924	140,123	7,850,101	346,792	58,161	450,021
Ontario	44,601	1,787,469	69,176	32,017	1,692,116	72,014	12,584	95,353
Orange	142,267	6,910,318	265,624	105,661	6,612,792	274,821	36,606	297,527

**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2002 (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	17,052	534,668	16,847	11,452	489,982	18,329	5,600	44,686
Oswego	49,487	1,683,173	57,799	34,136	1,563,455	61,378	15,351	119,719
Otsego	24,733	819,568	27,730	16,321	753,759	29,803	8,412	65,809
Putnam	43,268	2,704,655	118,676	34,457	2,636,764	119,469	8,811	67,891
Rensselaer	67,399	2,605,178	98,564	48,685	2,464,086	102,752	18,714	141,092
Rockland	125,157	7,657,379	314,840	93,235	7,391,813	321,365	31,922	265,567
St. Lawrence	39,622	1,258,612	40,666	25,547	1,146,447	44,430	14,075	112,166
Saratoga	93,244	4,457,369	192,103	71,189	4,304,731	195,606	22,055	152,637
Schenectady	67,990	2,760,953	110,831	48,139	2,615,002	114,892	19,851	145,952
Schoharie	12,799	421,373	14,053	8,643	389,196	15,011	4,156	32,177
Schuyler	7,849	245,728	7,821	5,141	224,453	8,416	2,708	21,275
Seneca	14,044	435,452	13,506	9,137	394,473	14,832	4,907	40,979
Steuben	40,685	1,377,367	46,734	26,571	1,264,506	50,161	14,114	112,861
Suffolk	657,029	37,568,954	1,681,019	497,635	36,346,588	1,706,742	159,394	1,222,366
Sullivan	30,267	1,066,555	36,510	19,804	979,297	39,234	10,463	87,258
Tioga	21,592	771,447	26,044	14,720	707,188	27,476	6,872	64,259
Tompkins	34,909	1,476,145	60,371	25,660	1,408,934	62,041	9,249	67,211
Ulster	76,431	2,988,100	114,972	54,196	2,823,259	119,147	22,235	164,842
Warren	29,260	1,137,800	44,458	20,180	1,070,187	46,176	9,080	67,613
Washington	25,121	803,950	24,762	16,993	735,234	26,786	8,128	68,716
Wayne	40,824	1,508,474	54,026	29,193	1,416,056	56,853	11,631	92,418
Westchester	416,693	39,273,800	1,969,959	308,574	38,398,380	1,991,521	108,119	875,419
Wyoming	17,275	575,550	18,734	12,166	532,462	20,261	5,109	43,087
Yates	10,017	301,209	8,857	6,345	268,257	9,962	3,672	32,952
Total, Counties Outside of								
New York City	4,801,483	246,723,471	10,625,158	3,448,875	236,275,468	10,910,752	1,352,608	10,448,003
NYS Unclassified +	6,624	309,290	13,338	5,618	301,451	13,530	1,006	7,839
Residence Unknown ++	20,820	1,545,833	75,157	17,018	1,514,924	75,635	3,802	30,910
<b>Grand Total</b>	<b>8,029,771</b>	<b>\$408,860,102</b>	<b>\$17,469,989</b>	<b>5,544,217</b>	<b>\$387,695,675</b>	<b>\$18,143,258</b>	<b>2,485,554</b>	<b>\$21,164,428</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 2002**  
(Dollar Data in Thousands)

Bronx	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	55,470	\$120,208	\$117,516	\$2	\$2,690	\$108	-\$3,951
\$	5,000 -	9,999	68,618	520,473	492,931	2,185	25,357	1,015	-26,052
	10,000 -	19,999	106,801	1,542,089	1,054,746	81,059	406,283	16,418	-43,666
	20,000 -	29,999	80,753	2,017,222	851,464	83,074	1,082,683	46,938	18,752
	30,000 -	39,999	62,159	2,152,042	692,030	59,290	1,400,720	67,829	58,801
	40,000 -	49,999	37,306	1,661,366	441,408	33,900	1,186,058	61,992	57,460
	50,000 -	59,999	21,999	1,201,540	282,329	20,445	898,765	49,300	47,122
	60,000 -	74,999	20,071	1,340,995	277,201	19,039	1,044,755	59,693	58,251
	75,000 -	99,999	14,351	1,222,836	223,768	14,780	984,288	58,144	56,740
	100,000 -	199,999	8,990	1,144,919	170,287	9,849	964,782	62,780	60,940
	200,000	and over	1,300	642,985	42,941	1,349	598,716	41,012	38,593
	Total		477,818	\$13,566,673	\$4,646,621	\$324,973	\$8,595,099	\$465,229	\$322,989

Kings	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	114,648	\$240,755	\$234,464	\$0	\$6,286	\$252	-\$6,322
\$	5,000 -	9,999	119,113	896,844	837,958	1,348	57,538	2,303	-35,136
	10,000 -	19,999	190,045	2,771,495	1,903,201	112,063	756,231	30,626	-56,017
	20,000 -	29,999	143,436	3,572,689	1,540,176	129,617	1,902,897	83,181	45,733
	30,000 -	39,999	109,000	3,780,218	1,227,400	90,987	2,461,831	119,943	108,665
	40,000 -	49,999	71,238	3,179,052	854,374	57,920	2,266,758	118,735	112,296
	50,000 -	59,999	46,407	2,538,266	595,404	37,575	1,905,293	104,712	100,952
	60,000 -	74,999	45,749	3,057,668	637,465	40,924	2,379,278	135,817	132,665
	75,000 -	99,999	36,049	3,084,391	561,587	34,713	2,488,091	147,268	143,496
	100,000 -	199,999	30,603	4,020,006	586,343	32,649	3,401,015	223,072	216,162
	200,000	and over	8,614	4,526,058	342,471	11,578	4,172,037	285,784	260,645
	Total		914,902	\$31,667,442	\$9,320,844	\$549,373	\$21,797,253	\$1,251,692	\$1,023,140

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	86,738	\$156,465	\$153,057	\$5	\$3,403	\$136	-\$3,816
\$	5,000 -	9,999	75,133	563,963	525,746	1,773	36,444	1,459	-18,568
	10,000 -	19,999	114,453	1,667,122	1,090,402	56,840	519,869	21,096	-23,282
	20,000 -	29,999	84,774	2,111,095	858,400	54,584	1,198,111	53,614	34,430
	30,000 -	39,999	72,912	2,541,164	756,892	38,004	1,746,262	88,418	82,138
	40,000 -	49,999	55,963	2,503,204	598,499	22,711	1,881,994	103,185	99,177
	50,000 -	59,999	40,145	2,197,977	456,470	13,858	1,727,649	99,274	96,338
	60,000 -	74,999	44,883	3,010,803	546,829	13,953	2,450,021	145,950	141,981
	75,000 -	99,999	45,278	3,903,819	623,379	13,274	3,267,163	200,744	194,283
	100,000 -	199,999	66,500	9,223,558	1,147,030	21,281	8,055,247	538,306	517,069
	200,000	and over	55,382	46,870,924	2,520,269	32,962	44,319,463	3,035,878	2,842,743
	Total		742,161	\$74,750,096	\$9,276,973	\$269,245	\$65,205,627	\$4,288,061	\$3,962,494

\* 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 2002 (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	113,548	\$239,656	\$232,632	\$3	\$7,021	\$281	-\$4,005
	\$ 5,000 -	9,999	102,170	762,979	698,767	884	63,328	2,535	-18,025
	10,000 -	19,999	164,273	2,408,971	1,653,954	77,292	677,701	27,476	-28,616
	20,000 -	29,999	128,236	3,191,698	1,424,372	99,551	1,667,775	73,123	46,786
	30,000 -	39,999	103,297	3,592,487	1,201,879	76,146	2,314,462	112,376	104,618
	40,000 -	49,999	73,843	3,299,373	908,977	54,385	2,336,012	121,689	116,576
	50,000 -	59,999	50,386	2,757,021	664,216	39,391	2,053,414	111,831	108,555
	60,000 -	74,999	52,319	3,501,296	747,130	44,823	2,709,349	153,494	150,543
	75,000 -	99,999	45,291	3,880,705	719,828	43,837	3,117,040	183,276	179,477
	100,000 -	199,999	36,827	4,754,931	683,250	39,131	4,032,552	263,111	256,395
	200,000	and over	6,301	2,531,667	159,374	6,511	2,365,783	162,056	154,583
		Total	876,491	\$30,920,784	\$9,094,379	\$481,955	\$21,344,437	\$1,211,247	\$1,066,889

Richmond	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	25,986	\$49,699	\$47,213	\$0	\$2,485	\$100	-\$573
	\$ 5,000 -	9,999	16,439	121,567	104,394	126	17,046	682	-1,916
	10,000 -	19,999	23,966	350,710	229,763	9,067	111,879	4,552	-2,280
	20,000 -	29,999	20,438	511,179	223,306	13,214	274,659	12,204	8,315
	30,000 -	39,999	18,977	662,792	224,274	12,180	426,337	20,936	19,324
	40,000 -	49,999	16,108	721,754	204,806	10,708	506,240	26,511	24,958
	50,000 -	59,999	12,931	709,683	182,676	10,526	516,481	27,931	26,539
	60,000 -	74,999	16,436	1,103,880	256,657	15,785	831,438	46,511	44,642
	75,000 -	99,999	17,263	1,488,928	305,915	19,780	1,163,233	67,561	64,412
	100,000 -	199,999	17,580	2,290,746	356,007	21,152	1,913,587	124,867	117,348
	200,000	and over	3,348	1,365,575	78,096	3,872	1,283,607	87,927	80,055
		Total	189,472	\$9,376,512	\$2,213,107	\$116,411	\$7,046,993	\$419,780	\$380,825

Total New York City	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	396,390	\$806,782	\$784,883	\$10	\$21,884	\$876	-\$18,668
	\$ 5,000 -	9,999	381,473	2,865,826	2,659,797	6,316	199,714	7,994	-99,696
	10,000 -	19,999	599,538	8,740,387	5,932,067	336,322	2,471,964	100,168	-153,860
	20,000 -	29,999	457,637	11,403,883	4,897,718	380,040	6,126,125	269,060	154,016
	30,000 -	39,999	366,345	12,728,703	4,102,475	276,608	8,349,612	409,501	373,545
	40,000 -	49,999	254,458	11,364,749	3,008,065	179,624	8,177,062	432,111	410,467
	50,000 -	59,999	171,868	9,404,487	2,181,096	121,795	7,101,602	393,047	379,506
	60,000 -	74,999	179,458	12,014,643	2,465,281	134,524	9,414,842	541,465	528,083
	75,000 -	99,999	158,232	13,580,678	2,434,476	126,384	11,019,814	656,993	638,409
	100,000 -	199,999	160,500	21,434,161	2,942,917	124,062	18,367,184	1,212,137	1,167,915
	200,000	and over	74,945	55,937,208	3,143,151	56,272	52,739,605	3,612,656	3,376,620
		Total	3,200,844	\$160,281,507	\$34,551,925	\$1,741,957	\$123,989,409	\$7,636,009	\$6,756,336

\* 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 2002 (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	21,092	\$44,015	\$41,505	\$1	\$2,509	\$100	-\$651
	\$ 5,000 -	9,999	13,249	97,266	81,550	124	15,592	624	-1,213
	10,000 -	19,999	19,684	292,594	176,319	6,563	109,712	4,471	-248
	20,000 -	29,999	17,282	429,822	165,954	8,543	255,326	11,544	9,083
	30,000 -	39,999	13,801	479,713	138,670	6,832	334,211	16,766	16,174
	40,000 -	49,999	10,178	455,191	112,409	5,910	336,872	17,757	17,395
	50,000 -	59,999	7,569	415,067	93,130	5,339	316,598	17,110	16,818
	60,000 -	74,999	9,345	627,972	125,769	8,451	493,752	27,506	27,240
	75,000 -	99,999	9,863	850,017	149,929	10,935	689,154	39,930	39,335
	100,000 -	199,999	9,115	1,185,648	164,962	10,831	1,009,856	65,842	64,634
	200,000	and over	2,350	1,040,283	67,204	3,156	969,923	66,440	63,079
	Total		133,528	\$5,917,588	\$1,317,400	\$66,684	\$4,533,505	\$268,089	\$251,647

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,156	\$6,625	\$6,261	\$0	\$364	\$15	-\$127
	\$ 5,000 -	9,999	2,020	14,967	13,043	40	1,885	75	-254
	10,000 -	19,999	3,259	47,813	32,158	1,318	14,337	582	-410
	20,000 -	29,999	2,419	60,305	26,328	1,937	32,040	1,411	960
	30,000 -	39,999	1,939	67,363	22,919	1,744	42,699	1,991	1,851
	40,000 -	49,999	1,568	70,109	20,153	1,692	48,264	2,335	2,196
	50,000 -	59,999	1,113	60,972	15,250	1,190	44,532	2,249	2,134
	60,000 -	74,999	1,094	73,083	15,457	1,319	56,306	3,027	2,919
	75,000 -	99,999	819	69,873	12,041	1,034	56,798	3,261	3,179
	100,000 -	199,999	387	47,711	6,475	488	40,748	2,617	2,543
	200,000	and over	65	25,409	1,161	74	24,174	1,656	1,450
	Total		17,839	\$544,230	\$171,247	\$10,837	\$362,146	\$19,219	\$16,441

Broome	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	15,239	\$31,720	\$30,164	\$0	\$1,557	\$62	-\$432
	\$ 5,000 -	9,999	10,077	74,463	64,064	98	10,294	412	-946
	10,000 -	19,999	15,426	229,231	144,417	5,475	79,339	3,226	-517
	20,000 -	29,999	11,168	275,512	113,485	6,254	155,774	6,948	5,301
	30,000 -	39,999	8,158	283,763	90,414	5,378	187,973	9,067	8,765
	40,000 -	49,999	6,271	281,019	75,647	5,070	200,302	10,082	9,792
	50,000 -	59,999	4,836	264,543	62,860	4,424	197,258	10,251	9,977
	60,000 -	74,999	5,064	339,035	70,394	5,536	263,105	14,320	14,042
	75,000 -	99,999	4,854	416,740	72,141	5,825	338,774	19,559	19,222
	100,000 -	199,999	3,926	507,577	66,209	4,893	436,475	28,415	27,854
	200,000	and over	795	333,565	16,754	975	315,836	21,635	15,319
	Total		85,814	\$3,037,170	\$806,549	\$43,928	\$2,186,687	\$123,977	\$108,377

\* 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 2002 (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	5,842	\$12,136	\$11,430	\$0	\$706	\$28	-\$395
\$	5,000 -	9,999	3,936	29,086	25,131	64	3,890	156	-488
	10,000 -	19,999	6,282	92,778	59,943	2,535	30,300	1,230	-577
	20,000 -	29,999	4,470	110,754	47,243	3,156	60,351	2,669	1,803
	30,000 -	39,999	3,443	119,789	39,833	2,828	77,129	3,630	3,387
	40,000 -	49,999	2,574	115,166	32,449	2,503	80,215	3,930	3,691
	50,000 -	59,999	2,058	112,874	27,884	2,267	82,723	4,187	3,952
	60,000 -	74,999	1,985	132,050	28,138	2,221	101,691	5,457	5,197
	75,000 -	99,999	1,552	131,604	23,019	1,935	106,649	6,113	5,824
	100,000 -	199,999	761	96,534	12,749	935	82,850	5,364	4,955
	200,000	and over	170	81,390	4,017	194	77,179	5,287	4,836
	Total		33,073	\$1,034,160	\$311,835	\$18,638	\$703,682	\$38,052	\$32,185

Cayuga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,369	\$11,702	\$10,992	\$0	\$710	\$28	-\$321
\$	5,000 -	9,999	3,793	27,965	23,479	32	4,454	178	-391
	10,000 -	19,999	5,786	85,976	54,621	2,316	29,038	1,181	-501
	20,000 -	29,999	4,468	111,064	46,018	2,738	62,309	2,770	1,944
	30,000 -	39,999	3,405	118,001	37,985	2,577	77,439	3,708	3,491
	40,000 -	49,999	2,728	122,382	33,373	2,476	86,533	4,333	4,102
	50,000 -	59,999	2,107	115,588	28,103	2,310	85,175	4,363	4,164
	60,000 -	74,999	2,345	156,857	33,178	2,761	120,919	6,521	6,267
	75,000 -	99,999	1,911	163,742	28,631	2,368	132,743	7,616	7,446
	100,000 -	199,999	921	113,582	15,525	1,171	96,886	6,221	5,977
	200,000	and over	170	77,564	4,883	180	72,501	4,966	4,607
	Total		33,003	\$1,104,424	\$316,788	\$18,929	\$768,707	\$41,887	\$36,785

Chautauqua	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,893	\$20,886	\$19,745	\$0	\$1,140	\$46	-\$549
\$	5,000 -	9,999	6,775	50,056	43,188	86	6,782	271	-876
	10,000 -	19,999	10,465	155,019	100,648	4,491	49,880	2,025	-1,017
	20,000 -	29,999	7,537	187,104	80,352	5,176	101,576	4,483	3,085
	30,000 -	39,999	5,892	204,645	68,004	4,816	131,825	6,218	5,692
	40,000 -	49,999	4,217	188,881	54,184	4,191	130,506	6,342	5,850
	50,000 -	59,999	3,148	172,547	43,072	3,311	126,164	6,389	5,960
	60,000 -	74,999	3,254	217,332	46,029	3,713	167,590	9,029	8,511
	75,000 -	99,999	2,356	201,476	35,364	2,767	163,345	9,377	8,963
	100,000 -	199,999	1,320	168,373	23,164	1,582	143,628	9,305	8,923
	200,000	and over	269	113,365	6,425	316	106,624	7,304	6,182
	Total		55,126	\$1,679,684	\$520,175	\$30,449	\$1,129,060	\$60,789	\$50,723

\* 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 2002 (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	6,436	\$13,453	\$12,794	\$0	\$659	\$26	-\$247
\$	5,000 -	9,999	4,558	33,798	29,266	87	4,445	178	-583
	10,000 -	19,999	6,459	95,244	60,800	2,759	31,685	1,287	-599
	20,000 -	29,999	4,711	116,516	48,826	3,034	64,656	2,867	2,098
	30,000 -	39,999	3,693	128,575	41,262	2,493	84,820	4,074	3,881
	40,000 -	49,999	2,972	133,227	36,668	2,674	93,885	4,677	4,491
	50,000 -	59,999	2,168	118,756	28,560	2,052	88,145	4,531	4,350
	60,000 -	74,999	2,356	157,997	33,408	2,569	122,020	6,611	6,377
	75,000 -	99,999	2,120	180,543	31,585	2,574	146,384	8,406	8,098
	100,000 -	199,999	1,337	172,720	23,842	1,666	147,213	9,572	9,195
	200,000	and over	348	136,582	8,787	412	127,382	8,726	8,011
	Total		37,158	\$1,287,412	\$355,798	\$20,320	\$911,294	\$50,956	\$45,071

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,585	\$7,512	\$7,130	\$0	\$382	\$15	-\$223
\$	5,000 -	9,999	2,393	17,643	15,492	25	2,126	85	-365
	10,000 -	19,999	4,013	59,507	39,285	1,773	18,449	749	-511
	20,000 -	29,999	3,166	78,240	33,754	2,350	42,135	1,856	1,199
	30,000 -	39,999	2,229	77,444	25,822	1,865	49,757	2,339	2,149
	40,000 -	49,999	1,691	75,805	21,395	1,651	52,759	2,582	2,440
	50,000 -	59,999	1,193	65,271	16,028	1,287	47,956	2,443	2,344
	60,000 -	74,999	1,253	83,670	17,799	1,444	64,427	3,469	3,376
	75,000 -	99,999	930	79,404	13,589	1,207	64,607	3,710	3,585
	100,000 -	199,999	531	67,562	8,443	599	58,519	3,791	3,699
	200,000	and over	98	40,261	2,430	103	37,728	2,584	2,358
	Total		21,082	\$652,319	\$201,169	\$12,304	\$438,847	\$23,624	\$20,053

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,081	\$10,551	\$9,917	\$1	\$632	\$25	-\$203
\$	5,000 -	9,999	3,387	25,287	21,211	36	4,040	162	-337
	10,000 -	19,999	5,751	85,025	53,501	1,986	29,538	1,202	-301
	20,000 -	29,999	4,325	107,033	44,425	2,532	60,075	2,672	1,969
	30,000 -	39,999	3,308	115,202	36,659	2,245	76,297	3,674	3,459
	40,000 -	49,999	2,764	124,037	33,467	2,262	88,308	4,432	4,194
	50,000 -	59,999	2,040	111,587	26,857	1,878	82,852	4,282	4,130
	60,000 -	74,999	2,248	150,626	31,832	2,572	116,223	6,285	6,123
	75,000 -	99,999	2,052	174,669	30,525	2,498	141,646	8,124	7,911
	100,000 -	199,999	1,166	147,081	19,503	1,344	126,234	8,150	7,875
	200,000	and over	214	79,846	3,993	266	75,587	5,178	4,598
	Total		32,336	\$1,130,943	\$311,890	\$17,620	\$801,433	\$44,186	\$39,418

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

Columbia	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,225	\$8,549	\$8,077	\$0	\$472	\$19	-\$178
\$	5,000 -	9,999	2,833	20,869	17,763	22	3,084	123	-218
	10,000 -	19,999	4,511	66,984	43,011	1,655	22,318	908	-248
	20,000 -	29,999	3,687	91,304	38,158	2,115	51,031	2,275	1,632
	30,000 -	39,999	2,672	92,756	30,124	1,749	60,883	2,942	2,650
	40,000 -	49,999	2,096	93,923	26,128	1,605	66,190	3,333	3,064
	50,000 -	59,999	1,611	88,359	21,448	1,397	65,514	3,422	3,193
	60,000 -	74,999	1,941	130,102	27,966	1,927	100,209	5,462	5,096
	75,000 -	99,999	1,688	144,774	25,869	1,816	117,089	6,755	6,346
	100,000 -	199,999	1,412	182,395	25,571	1,409	155,415	10,121	9,617
	200,000	and over	378	172,083	11,996	247	159,840	10,949	10,160
		Total	27,054	\$1,092,097	\$276,111	\$13,941	\$802,045	\$46,310	\$41,115

Cortland	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,006	\$6,474	\$6,125	\$0	\$349	\$14	-\$211
\$	5,000 -	9,999	2,069	15,317	13,173	40	2,104	84	-265
	10,000 -	19,999	3,544	52,799	33,277	1,407	18,115	736	-288
	20,000 -	29,999	2,753	68,204	28,645	1,748	37,811	1,678	1,172
	30,000 -	39,999	2,100	72,765	23,398	1,561	47,807	2,289	2,140
	40,000 -	49,999	1,536	68,896	19,205	1,370	48,321	2,393	2,256
	50,000 -	59,999	1,215	66,521	16,551	1,237	48,733	2,479	2,368
	60,000 -	74,999	1,298	86,833	18,404	1,490	66,938	3,613	3,514
	75,000 -	99,999	1,012	86,742	15,398	1,270	70,074	4,021	3,937
	100,000 -	199,999	630	80,018	10,911	778	68,328	4,427	4,329
	200,000	and over	103	34,093	2,132	143	31,818	2,180	1,844
		Total	19,266	\$638,661	\$187,219	\$11,044	\$440,398	\$23,915	\$20,795

Delaware	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,764	\$7,420	\$7,137	\$0	\$283	\$11	-\$195
\$	5,000 -	9,999	2,309	17,082	15,163	44	1,875	75	-314
	10,000 -	19,999	3,684	54,420	36,139	1,370	16,911	687	-343
	20,000 -	29,999	2,781	68,892	30,270	1,903	36,719	1,615	1,086
	30,000 -	39,999	1,922	66,572	22,363	1,439	42,769	2,015	1,900
	40,000 -	49,999	1,415	63,440	18,091	1,346	44,003	2,151	2,052
	50,000 -	59,999	1,015	55,580	13,754	930	40,896	2,093	2,012
	60,000 -	74,999	1,017	67,820	14,364	1,002	52,454	2,834	2,736
	75,000 -	99,999	809	68,702	12,144	935	55,624	3,204	3,084
	100,000 -	199,999	491	63,517	8,465	488	54,564	3,552	3,470
	200,000	and over	111	47,371	2,610	93	44,668	3,060	2,838
		Total	19,318	\$580,816	\$180,500	\$9,551	\$390,766	\$21,297	\$18,325

\* 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 2002 (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	17,614	\$35,036	\$32,734	\$0	\$2,301	\$92	-\$305	
	\$ 5,000 -	9,999	10,676	78,552	63,987	129	14,430	577	-519	
	10,000 -	19,999	15,555	229,857	142,658	4,774	82,425	3,362	86	
	20,000 -	29,999	13,379	332,977	137,661	7,087	188,229	8,442	6,515	
	30,000 -	39,999	11,073	385,784	123,599	6,303	255,882	12,586	11,899	
	40,000 -	49,999	9,107	408,251	111,974	6,573	289,705	14,969	14,306	
	50,000 -	59,999	7,647	419,728	104,261	6,721	308,747	16,430	15,744	
	60,000 -	74,999	9,657	649,248	145,311	10,229	493,708	27,217	26,239	
	75,000 -	99,999	11,834	1,022,078	198,256	14,316	809,506	46,802	45,060	
	100,000 -	199,999	12,041	1,576,286	237,781	15,639	1,322,866	86,323	82,986	
	200,000	and over	2,199	955,182	60,478	2,504	892,211	61,116	57,906	
			Total	120,782	\$6,092,980	\$1,358,699	\$74,274	\$4,660,010	\$277,917	\$259,919

Erie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	69,431	\$139,536	\$131,956	\$1	\$7,575	\$303	-\$3,173	
	\$ 5,000 -	9,999	45,329	333,947	278,977	325	54,645	2,186	-5,006	
	10,000 -	19,999	65,955	974,440	598,029	24,098	352,313	14,350	-3,284	
	20,000 -	29,999	50,902	1,259,450	501,861	27,638	729,951	32,741	25,074	
	30,000 -	39,999	37,417	1,300,301	398,222	22,547	879,532	43,165	41,865	
	40,000 -	49,999	29,489	1,322,219	351,807	23,253	947,159	48,212	47,119	
	50,000 -	59,999	24,003	1,316,493	312,540	22,860	981,093	51,306	50,433	
	60,000 -	74,999	28,551	1,915,400	400,011	31,002	1,484,386	81,164	80,103	
	75,000 -	99,999	27,593	2,368,303	418,681	33,771	1,915,852	110,449	109,357	
	100,000 -	199,999	20,402	2,622,804	364,765	26,401	2,231,637	144,928	143,081	
	200,000	and over	4,770	2,152,492	122,046	6,350	2,024,108	138,651	129,024	
			Total	403,842	\$15,705,384	\$3,878,895	\$218,245	\$11,608,251	\$667,457	\$614,593

Essex	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	2,986	\$6,107	\$5,773	\$0	\$334	\$13	-\$76	
	\$ 5,000 -	9,999	1,795	13,299	11,520	13	1,767	71	-147	
	10,000 -	19,999	2,950	43,955	28,072	1,025	14,858	604	-106	
	20,000 -	29,999	2,331	57,628	24,762	1,409	31,457	1,389	989	
	30,000 -	39,999	1,638	57,044	18,974	1,136	36,933	1,756	1,609	
	40,000 -	49,999	1,274	57,190	16,608	1,078	39,503	1,943	1,841	
	50,000 -	59,999	980	53,605	13,586	935	39,084	1,999	1,899	
	60,000 -	74,999	957	63,674	13,556	1,025	49,093	2,653	2,518	
	75,000 -	99,999	796	67,668	12,268	896	54,504	3,130	3,010	
	100,000 -	199,999	481	60,128	8,726	524	50,877	3,280	3,182	
	200,000	and over	123	51,642	3,401	104	48,137	3,297	3,083	
			Total	16,311	\$531,939	\$157,248	\$8,145	\$366,547	\$20,136	\$17,801

\* 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 2002 (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	3,186	\$6,445	\$6,086	\$0	\$359	\$14	-\$314
	\$ 5,000 -	9,999	2,137	15,765	13,631	25	2,109	84	-308
	10,000 -	19,999	3,584	53,058	34,744	1,643	16,671	677	-480
	20,000 -	29,999	2,583	63,804	27,626	2,001	34,177	1,504	961
	30,000 -	39,999	1,873	65,115	21,264	1,488	42,363	2,021	1,872
	40,000 -	49,999	1,497	67,151	18,629	1,421	47,101	2,332	2,221
	50,000 -	59,999	1,083	59,241	14,471	1,179	43,590	2,241	2,171
	60,000 -	74,999	1,133	75,887	16,066	1,334	58,488	3,155	3,089
	75,000 -	99,999	896	76,571	13,421	1,133	62,018	3,557	3,505
	100,000 -	199,999	401	50,343	6,814	512	43,017	2,773	2,717
	200,000	and over	80	29,974	1,854	86	28,034	1,920	1,879
		Total	18,453	\$563,354	\$174,606	\$10,822	\$377,926	\$20,280	\$17,312

Fulton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,653	\$7,591	\$7,216	\$0	\$374	\$15	-\$221
	\$ 5,000 -	9,999	2,523	18,712	16,373	21	2,318	93	-363
	10,000 -	19,999	4,356	65,463	41,609	1,847	22,007	894	-322
	20,000 -	29,999	3,638	89,767	37,364	2,414	49,988	2,215	1,637
	30,000 -	39,999	2,424	84,134	27,546	1,726	54,862	2,610	2,522
	40,000 -	49,999	1,806	80,876	22,650	1,583	56,643	2,791	2,726
	50,000 -	59,999	1,407	77,046	18,932	1,420	56,694	2,899	2,804
	60,000 -	74,999	1,332	89,162	18,815	1,410	68,937	3,731	3,680
	75,000 -	99,999	1,071	91,790	16,173	1,173	74,444	4,286	4,211
	100,000 -	199,999	632	80,160	10,662	659	68,840	4,455	4,380
	200,000	and over	121	66,500	2,428	128	63,944	4,380	3,847
		Total	22,963	\$751,200	\$219,767	\$12,381	\$519,051	\$28,369	\$24,901

Genesee	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,552	\$9,467	\$8,876	\$0	\$591	\$24	-\$235
	\$ 5,000 -	9,999	2,902	21,373	17,616	58	3,699	148	-242
	10,000 -	19,999	4,482	66,833	41,097	1,503	24,233	987	-67
	20,000 -	29,999	3,508	86,760	35,797	2,108	48,856	2,177	1,597
	30,000 -	39,999	2,825	98,199	31,570	2,064	64,564	3,097	2,919
	40,000 -	49,999	2,223	99,405	28,069	2,221	69,115	3,390	3,252
	50,000 -	59,999	1,759	96,388	23,799	1,940	70,648	3,597	3,504
	60,000 -	74,999	1,972	132,041	27,970	2,413	101,657	5,470	5,317
	75,000 -	99,999	1,578	134,492	23,545	2,053	108,894	6,237	6,112
	100,000 -	199,999	793	99,346	13,373	1,021	84,952	5,476	5,380
	200,000	and over	123	41,534	2,863	159	38,513	2,638	2,598
		Total	26,717	\$885,838	\$254,576	\$15,541	\$615,721	\$33,241	\$30,135

\* 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 2002 (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	3,248	\$6,669	\$6,371	\$2	\$296	\$12	-\$100
	\$ 5,000 -	9,999	2,143	15,792	13,776	15	2,001	80	-220
	10,000 -	19,999	3,160	46,740	30,321	1,140	15,279	621	-134
	20,000 -	29,999	2,620	64,824	27,112	1,539	36,173	1,609	1,244
	30,000 -	39,999	2,015	69,952	22,579	1,305	46,069	2,217	2,157
	40,000 -	49,999	1,515	67,703	18,622	1,257	47,824	2,402	2,344
	50,000 -	59,999	1,242	68,207	16,393	1,227	50,588	2,633	2,589
	60,000 -	74,999	1,337	89,730	18,999	1,384	69,348	3,788	3,745
	75,000 -	99,999	1,144	97,660	17,161	1,241	79,258	4,572	4,492
	100,000 -	199,999	699	87,139	12,079	733	74,327	4,797	4,718
	200,000	and over	135	59,910	2,663	123	57,124	3,913	3,710
		Total	19,258	\$674,327	\$186,075	\$9,966	\$478,287	\$26,645	\$24,545

Hamilton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	490	\$959	\$904	\$0	\$55	\$2	-\$6
	\$ 5,000 -	9,999	317	2,327	2,014	3	310	12	-10
	10,000 -	19,999	456	6,658	4,473	98	2,087	85	5
	20,000 -	29,999	368	9,063	3,970	184	4,909	218	178
	30,000 -	39,999	259	8,905	3,066	175	5,664	265	258
	40,000 -	49,999	213	9,596	2,871	193	6,532	311	303
	50,000 -	59,999	129	7,111	1,728	86	5,298	273	271
	60,000 -	74,999	149	9,906	2,114	136	7,656	413	409
	75,000 -	99,999	105	8,901	1,692	90	7,119	408	404
	100,000 -	199,999	43	5,444	703	42	4,699	305	296
	200,000	and over	17	6,695	456	9	6,230	427	383
		Total	2,546	\$75,565	\$23,991	\$1,016	\$50,558	\$2,719	\$2,490

Herkimer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,554	\$9,598	\$9,085	\$0	\$513	\$21	-\$302
	\$ 5,000 -	9,999	2,992	22,091	18,825	38	3,228	129	-361
	10,000 -	19,999	5,145	76,908	48,741	1,995	26,172	1,065	-429
	20,000 -	29,999	3,933	96,719	40,777	2,613	53,329	2,357	1,611
	30,000 -	39,999	2,714	94,447	31,438	2,198	60,811	2,863	2,703
	40,000 -	49,999	2,292	102,681	29,269	2,160	71,252	3,482	3,362
	50,000 -	59,999	1,644	90,003	22,354	1,695	65,954	3,347	3,237
	60,000 -	74,999	1,532	102,205	21,961	1,802	78,442	4,216	4,124
	75,000 -	99,999	1,170	99,335	17,406	1,446	80,484	4,612	4,532
	100,000 -	199,999	573	72,262	9,887	681	61,694	3,984	3,905
	200,000	and over	84	34,593	2,026	89	32,478	2,225	2,033
		Total	26,633	\$800,841	\$251,769	\$14,717	\$534,355	\$28,300	\$24,415

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

Jefferson	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	6,371	\$13,707	\$12,975	\$0	\$732	\$29	-\$309
\$	5,000 - 9,999	4,715	35,036	30,172	103	4,762	191	-622
	10,000 - 19,999	7,540	111,096	72,398	3,183	35,516	1,442	-770
	20,000 - 29,999	5,137	126,515	55,511	3,764	67,239	2,951	1,974
	30,000 - 39,999	3,722	129,420	43,586	3,165	82,669	3,889	3,665
	40,000 - 49,999	2,980	133,795	37,665	2,868	93,262	4,582	4,386
	50,000 - 59,999	2,102	115,123	28,576	2,244	84,303	4,291	4,152
	60,000 - 74,999	2,151	144,186	30,847	2,464	110,875	5,972	5,811
	75,000 - 99,999	1,745	148,804	25,953	2,059	120,792	6,932	6,784
	100,000 - 199,999	1,054	133,356	17,558	1,236	114,561	7,405	7,184
	200,000 and over	233	85,556	5,066	296	80,194	5,493	5,151
	Total	37,750	\$1,176,594	\$360,307	\$21,381	\$794,905	\$43,179	\$37,406

Lewis	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,865	\$3,883	\$3,660	\$0	\$224	\$9	-\$194
\$	5,000 - 9,999	1,165	8,579	7,333	5	1,241	50	-168
	10,000 - 19,999	1,948	28,720	19,301	707	8,713	354	-305
	20,000 - 29,999	1,538	38,320	16,967	1,215	20,138	884	508
	30,000 - 39,999	1,210	42,206	14,744	1,217	26,245	1,214	1,071
	40,000 - 49,999	958	42,939	12,595	1,055	29,289	1,408	1,312
	50,000 - 59,999	689	37,661	9,464	780	27,417	1,380	1,316
	60,000 - 74,999	617	41,067	9,001	798	31,268	1,673	1,606
	75,000 - 99,999	393	33,263	5,994	572	26,697	1,523	1,456
	100,000 - 199,999	177	21,766	2,868	219	18,679	1,199	1,152
	200,000 and over	26	6,737	406	38	6,293	431	422
	Total	10,586	\$305,141	\$102,333	\$6,605	\$196,203	\$10,124	\$8,175

Livingston	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,333	\$8,739	\$8,143	\$0	\$596	\$24	-\$271
\$	5,000 - 9,999	2,633	19,305	16,225	28	3,052	122	-244
	10,000 - 19,999	4,041	59,736	37,478	1,328	20,930	851	-149
	20,000 - 29,999	3,277	82,068	33,904	1,930	46,234	2,062	1,548
	30,000 - 39,999	2,761	96,068	30,612	1,883	63,573	3,070	2,901
	40,000 - 49,999	2,243	100,412	28,011	2,064	70,337	3,492	3,326
	50,000 - 59,999	1,755	96,112	23,555	1,803	70,753	3,627	3,544
	60,000 - 74,999	2,097	140,730	29,895	2,456	108,379	5,854	5,749
	75,000 - 99,999	1,845	157,249	28,108	2,351	126,789	7,268	7,149
	100,000 - 199,999	1,029	129,443	17,836	1,300	110,308	7,118	6,972
	200,000 and over	133	45,077	2,936	151	41,991	2,876	2,762
	Total	26,147	\$934,938	\$256,703	\$15,294	\$662,941	\$36,365	\$33,288

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

Madison	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,481	\$9,410	\$8,824	\$3	\$582	\$23	-\$681
\$	5,000 -	9,999	2,998	22,156	18,634	53	3,469	139	-342
	10,000 -	19,999	4,620	68,872	43,403	1,680	23,781	967	-307
	20,000 -	29,999	3,938	97,480	40,644	2,549	54,287	2,413	1,696
	30,000 -	39,999	2,950	102,412	33,349	2,288	66,775	3,189	2,981
	40,000 -	49,999	2,197	98,621	27,620	2,031	68,970	3,416	3,288
	50,000 -	59,999	1,752	96,073	23,670	1,789	70,614	3,605	3,465
	60,000 -	74,999	2,043	136,852	29,415	2,356	105,081	5,683	5,571
	75,000 -	99,999	1,727	148,322	26,389	2,185	119,747	6,887	6,766
	100,000 -	199,999	1,201	154,176	21,722	1,590	130,864	8,491	8,278
	200,000	and over	293	124,026	7,478	350	116,198	7,960	7,611
	Total		28,200	\$1,058,398	\$281,147	\$16,874	\$760,369	\$42,771	\$38,326

Monroe	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	52,602	\$108,943	\$102,485	\$0	\$6,457	\$258	-\$2,864
\$	5,000 -	9,999	33,211	244,404	205,788	582	38,034	1,522	-3,736
	10,000 -	19,999	50,062	743,112	459,064	20,485	263,562	10,737	-3,181
	20,000 -	29,999	41,074	1,017,387	409,552	23,269	584,567	26,206	19,872
	30,000 -	39,999	31,532	1,098,050	334,670	17,793	745,587	36,909	35,722
	40,000 -	49,999	24,875	1,113,805	294,807	17,686	801,312	41,312	40,493
	50,000 -	59,999	19,083	1,047,024	251,354	17,181	778,488	41,002	40,344
	60,000 -	74,999	23,331	1,567,961	333,777	24,506	1,209,677	66,366	65,613
	75,000 -	99,999	24,753	2,129,028	389,118	29,679	1,710,230	98,690	97,388
	100,000 -	199,999	21,072	2,740,314	401,541	27,085	2,311,688	150,531	148,869
	200,000	and over	4,851	2,008,149	136,066	6,173	1,865,935	127,816	120,500
	Total		326,446	\$13,818,178	\$3,318,224	\$184,439	\$10,315,537	\$601,348	\$559,020

Montgomery	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,747	\$7,925	\$7,525	\$0	\$400	\$16	-\$304
\$	5,000 -	9,999	2,594	19,149	16,528	40	2,581	103	-401
	10,000 -	19,999	3,986	59,728	37,363	1,699	20,666	842	-357
	20,000 -	29,999	3,383	83,858	34,602	2,132	47,124	2,097	1,506
	30,000 -	39,999	2,336	80,821	26,148	1,713	52,960	2,540	2,390
	40,000 -	49,999	1,576	70,565	19,570	1,465	49,530	2,454	2,358
	50,000 -	59,999	1,228	67,392	16,587	1,225	49,579	2,545	2,468
	60,000 -	74,999	1,325	88,555	18,741	1,419	68,395	3,701	3,582
	75,000 -	99,999	1,053	89,785	15,885	1,265	72,636	4,168	4,060
	100,000 -	199,999	565	69,746	9,220	650	59,877	3,852	3,767
	200,000	and over	114	53,582	2,650	122	50,810	3,480	3,199
	Total		21,907	\$691,107	\$204,819	\$11,730	\$474,558	\$25,797	\$22,265

\* 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 2002 (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	95,941	\$176,322	\$165,691	\$5	\$10,620	\$425	-\$885	
\$	5,000 -	9,999	53,688	395,927	331,142	453	64,331	2,574	-3,188	
	10,000 -	19,999	78,048	1,147,637	746,111	21,927	379,599	15,478	-1,298	
	20,000 -	29,999	62,665	1,563,116	707,018	30,862	825,235	36,927	27,976	
	30,000 -	39,999	54,960	1,915,070	674,148	28,776	1,212,146	59,822	56,993	
	40,000 -	49,999	46,052	2,063,902	618,979	27,415	1,417,509	74,301	72,159	
	50,000 -	59,999	36,106	1,978,879	546,479	26,521	1,405,879	75,990	74,225	
	60,000 -	74,999	44,899	3,019,995	771,586	40,828	2,207,548	122,978	121,191	
	75,000 -	99,999	56,075	4,855,262	1,101,949	62,652	3,690,661	213,891	210,735	
	100,000 -	199,999	76,722	10,327,417	1,844,002	97,393	8,386,015	550,392	539,747	
	200,000	and over	32,101	18,496,484	1,094,003	42,967	17,359,664	1,189,135	1,130,538	
			Total	637,257	\$45,940,011	\$8,601,109	\$379,800	\$36,959,207	\$2,341,916	\$2,228,193

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	16,542	\$33,760	\$31,889	\$0	\$1,871	\$75	-\$558	
\$	5,000 -	9,999	11,007	81,330	67,320	85	13,918	557	-1,008	
	10,000 -	19,999	16,331	240,321	148,858	5,660	85,803	3,497	-650	
	20,000 -	29,999	12,073	298,576	122,549	6,860	169,168	7,537	5,721	
	30,000 -	39,999	8,700	302,506	96,334	5,959	200,213	9,651	9,343	
	40,000 -	49,999	6,916	310,067	85,500	6,076	218,491	10,895	10,611	
	50,000 -	59,999	5,882	322,863	78,347	6,012	238,504	12,308	12,052	
	60,000 -	74,999	6,947	466,276	96,835	7,869	361,572	19,713	19,487	
	75,000 -	99,999	6,564	563,222	98,156	8,180	456,886	26,336	26,108	
	100,000 -	199,999	3,903	483,834	66,295	4,799	412,740	26,559	26,229	
	200,000	and over	441	199,450	9,590	527	189,331	12,969	12,165	
			Total	95,306	\$3,302,207	\$901,674	\$52,027	\$2,348,496	\$130,097	\$119,500

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	17,482	\$36,139	\$34,148	\$1	\$1,990	\$80	-\$754	
\$	5,000 -	9,999	11,070	81,471	69,508	221	11,741	470	-1,173	
	10,000 -	19,999	17,925	266,904	167,960	7,394	91,550	3,724	-1,330	
	20,000 -	29,999	13,890	344,146	141,897	8,395	193,854	8,626	6,493	
	30,000 -	39,999	9,682	336,096	108,221	6,920	220,956	10,603	10,157	
	40,000 -	49,999	7,188	322,624	88,948	6,267	227,410	11,330	10,982	
	50,000 -	59,999	5,433	297,878	72,142	5,374	220,362	11,357	11,074	
	60,000 -	74,999	5,970	400,426	83,963	6,605	309,858	16,844	16,581	
	75,000 -	99,999	5,178	444,597	78,008	6,285	360,304	20,742	20,424	
	100,000 -	199,999	3,323	423,689	57,116	4,218	362,355	23,483	23,077	
	200,000	and over	742	330,624	16,744	1,022	312,855	21,431	19,802	
			Total	97,883	\$3,284,594	\$918,655	\$52,702	\$2,313,234	\$128,688	\$115,333

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

Onondaga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	32,676	\$68,216	\$63,973	\$2	\$4,239	\$170	-\$1,738
\$	5,000 -	9,999	20,119	147,965	125,206	316	22,442	898	-2,320
	10,000 -	19,999	30,755	457,603	283,512	12,821	161,270	6,562	-2,222
	20,000 -	29,999	25,512	631,216	253,979	15,166	362,071	16,194	11,880
	30,000 -	39,999	19,120	665,614	206,845	12,042	446,727	21,886	21,071
	40,000 -	49,999	14,794	662,653	174,076	11,385	477,192	24,500	23,869
	50,000 -	59,999	11,746	644,537	151,896	10,633	482,009	25,411	24,783
	60,000 -	74,999	14,141	949,788	197,533	15,293	736,962	40,418	39,788
	75,000 -	99,999	14,614	1,257,004	223,345	18,225	1,015,435	58,565	57,737
	100,000 -	199,999	11,904	1,539,242	214,209	15,658	1,309,375	85,129	83,200
	200,000	and over	2,903	1,276,283	71,476	3,907	1,200,900	82,262	75,875
		Total	198,284	\$8,300,123	\$1,966,051	\$115,447	\$6,218,623	\$361,995	\$331,924

Ontario	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	7,225	\$14,709	\$13,726	\$0	\$983	\$39	-\$424
\$	5,000 -	9,999	4,528	33,409	27,964	45	5,400	216	-354
	10,000 -	19,999	6,842	102,138	63,751	2,182	36,206	1,473	-192
	20,000 -	29,999	5,619	139,539	57,546	3,068	78,925	3,526	2,689
	30,000 -	39,999	4,540	157,855	50,644	3,121	104,090	5,027	4,780
	40,000 -	49,999	3,572	160,057	44,977	3,053	112,028	5,583	5,378
	50,000 -	59,999	2,881	158,037	39,616	2,869	115,552	5,923	5,763
	60,000 -	74,999	3,336	223,788	49,055	3,715	171,018	9,231	9,017
	75,000 -	99,999	3,149	270,692	49,428	3,734	217,530	12,504	12,263
	100,000 -	199,999	2,365	306,618	45,384	2,968	258,266	16,794	16,574
	200,000	and over	544	220,626	14,879	647	205,099	14,049	13,682
		Total	44,601	\$1,787,469	\$456,970	\$25,402	\$1,305,098	\$74,366	\$69,176

Orange	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	19,267	\$39,698	\$37,046	\$0	\$2,652	\$106	-\$537
\$	5,000 -	9,999	13,202	98,053	81,667	211	16,174	647	-1,753
	10,000 -	19,999	19,763	290,694	185,718	8,101	96,875	3,948	-2,257
	20,000 -	29,999	16,132	400,903	168,566	10,946	221,391	9,867	6,905
	30,000 -	39,999	13,303	463,899	151,251	9,307	303,341	14,827	13,725
	40,000 -	49,999	10,831	485,478	136,663	8,658	340,157	17,496	16,378
	50,000 -	59,999	8,987	492,635	127,543	8,695	356,397	18,817	17,642
	60,000 -	74,999	11,589	779,122	183,090	13,227	582,805	31,981	30,121
	75,000 -	99,999	13,575	1,173,963	243,504	17,704	912,759	52,540	48,861
	100,000 -	199,999	13,416	1,728,181	287,286	18,359	1,422,536	92,332	83,077
	200,000	and over	2,202	957,694	57,761	2,793	897,139	61,454	53,461
		Total	142,267	\$6,910,318	\$1,660,096	\$98,000	\$5,152,227	\$304,015	\$265,624

\* 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 2002 (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	2,828	\$5,713	\$5,428	\$0	\$285	\$11	-\$190
\$	5,000 -	9,999	1,886	14,020	11,941	44	2,035	81	-221
	10,000 -	19,999	3,103	46,223	29,431	1,314	15,478	630	-270
	20,000 -	29,999	2,363	58,308	24,882	1,785	31,641	1,393	940
	30,000 -	39,999	1,689	58,981	19,433	1,439	38,110	1,808	1,706
	40,000 -	49,999	1,492	66,828	18,937	1,486	46,405	2,277	2,180
	50,000 -	59,999	1,106	60,700	14,896	1,213	44,591	2,274	2,215
	60,000 -	74,999	1,209	80,872	17,172	1,508	62,192	3,343	3,293
	75,000 -	99,999	919	78,086	13,781	1,140	63,165	3,623	3,574
	100,000 -	199,999	413	50,888	6,980	525	43,383	2,786	2,733
	200,000	and over	44	14,049	937	57	13,055	894	886
	Total		17,052	\$534,668	\$163,819	\$10,510	\$360,339	\$19,121	\$16,847

Oswego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,825	\$16,523	\$15,565	\$0	\$957	\$38	-\$279
\$	5,000 -	9,999	5,554	41,009	35,161	92	5,756	230	-727
	10,000 -	19,999	8,395	124,196	79,481	3,635	41,079	1,669	-787
	20,000 -	29,999	6,606	163,580	69,305	4,799	89,475	3,950	2,823
	30,000 -	39,999	5,061	176,266	57,365	4,211	114,690	5,466	5,272
	40,000 -	49,999	3,967	177,689	49,538	3,843	124,309	6,156	6,016
	50,000 -	59,999	3,219	176,525	43,003	3,385	130,136	6,677	6,567
	60,000 -	74,999	3,562	238,481	49,954	3,971	184,556	10,015	9,847
	75,000 -	99,999	3,265	279,503	48,102	4,019	227,382	13,093	12,921
	100,000 -	199,999	1,865	227,684	30,480	2,442	194,762	12,477	12,301
	200,000	and over	168	61,718	3,259	191	58,268	3,991	3,842
	Total		49,487	\$1,683,173	\$481,215	\$30,588	\$1,171,370	\$63,763	\$57,799

Otsego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,373	\$8,996	\$8,518	\$0	\$479	\$19	-\$276
\$	5,000 -	9,999	2,764	20,504	17,849	33	2,617	105	-325
	10,000 -	19,999	4,748	70,915	45,829	1,751	23,335	949	-407
	20,000 -	29,999	3,519	86,672	37,215	2,205	47,251	2,085	1,481
	30,000 -	39,999	2,415	83,938	28,056	1,743	54,139	2,566	2,410
	40,000 -	49,999	1,928	86,205	24,392	1,660	60,153	2,967	2,873
	50,000 -	59,999	1,394	76,386	19,216	1,422	55,747	2,838	2,753
	60,000 -	74,999	1,420	95,202	20,261	1,495	73,446	3,968	3,894
	75,000 -	99,999	1,188	101,834	17,964	1,385	82,485	4,749	4,651
	100,000 -	199,999	758	97,524	13,469	916	83,139	5,397	5,264
	200,000	and over	226	91,392	6,917	259	84,216	5,769	5,413
	Total		24,733	\$819,568	\$239,686	\$12,870	\$567,007	\$31,412	\$27,730

\* 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 2002 (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	6,097	\$11,818	\$10,841	\$1	\$976	\$39	-\$52	
\$	5,000 -	9,999	3,257	23,692	18,402	17	5,272	211	13	
	10,000 -	19,999	4,145	61,257	38,172	771	22,314	913	348	
	20,000 -	29,999	3,625	90,281	39,377	1,568	49,336	2,223	1,772	
	30,000 -	39,999	3,433	120,020	40,152	1,676	78,192	3,882	3,560	
	40,000 -	49,999	3,233	145,076	42,885	2,059	100,132	5,207	4,868	
	50,000 -	59,999	2,701	148,444	40,397	2,192	105,855	5,655	5,279	
	60,000 -	74,999	3,802	256,327	64,038	3,819	188,470	10,393	9,827	
	75,000 -	99,999	5,056	438,434	95,221	6,151	337,063	19,455	18,331	
	100,000 -	199,999	6,567	868,617	150,287	8,314	710,016	46,416	43,439	
	200,000	and over	1,352	540,689	42,921	1,746	496,022	33,977	31,291	
			Total	43,268	\$2,704,655	\$582,693	\$28,315	\$2,093,647	\$128,371	\$118,676

Rensselaer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,252	\$21,407	\$20,206	\$0	\$1,201	\$48	-\$316
\$	5,000 -	9,999	6,879	50,294	41,867	66	8,361	335	-623
	10,000 -	19,999	10,245	151,949	92,860	3,640	55,448	2,260	-411
	20,000 -	29,999	9,087	226,205	89,198	4,758	132,249	5,950	4,517
	30,000 -	39,999	7,148	248,802	75,110	4,015	169,676	8,384	7,911
	40,000 -	49,999	5,313	237,912	61,873	3,674	172,365	8,880	8,509
	50,000 -	59,999	4,138	226,875	53,472	3,682	169,720	8,909	8,552
	60,000 -	74,999	4,936	331,563	68,571	4,779	258,213	14,174	13,755
	75,000 -	99,999	5,148	442,787	78,421	6,012	358,354	20,655	20,067
	100,000 -	199,999	3,707	467,687	64,310	4,474	398,903	25,789	24,985
	200,000	and over	546	199,698	11,869	635	187,194	12,823	11,619
			Total	67,399	\$2,605,178	\$657,757	\$1,911,686	\$108,205	\$98,564

Rockland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	17,907	\$33,721	\$31,456	\$0	\$2,266	\$91	-\$179
\$	5,000 -	9,999	10,770	79,800	66,930	59	12,811	513	-1,290
	10,000 -	19,999	15,671	229,621	149,575	4,905	75,141	3,066	-1,077
	20,000 -	29,999	12,324	306,972	135,113	7,381	164,477	7,351	5,106
	30,000 -	39,999	10,872	379,088	127,737	6,624	244,727	12,092	10,867
	40,000 -	49,999	9,134	409,237	119,064	6,216	283,957	14,870	13,526
	50,000 -	59,999	7,238	396,464	106,045	5,951	284,468	15,367	13,969
	60,000 -	74,999	8,734	587,341	147,220	8,598	431,524	24,018	21,934
	75,000 -	99,999	11,331	982,832	225,384	13,402	744,047	43,047	39,102
	100,000 -	199,999	16,622	2,235,191	407,248	23,077	1,804,866	118,394	104,914
	200,000	and over	4,554	2,017,111	150,449	6,532	1,860,130	127,419	107,966
			Total	125,157	\$7,657,379	\$1,666,220	\$5,908,414	\$366,229	\$314,840

\* 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 2002 (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	6,927	\$13,956	\$13,259	\$0	\$696	\$28	-\$379
	\$ 5,000 -	9,999	4,675	34,580	30,333	81	4,165	167	-708
	10,000 -	19,999	7,532	110,689	73,367	3,293	34,030	1,381	-992
	20,000 -	29,999	5,039	124,627	54,934	3,694	66,000	2,895	1,932
	30,000 -	39,999	3,940	137,442	46,237	3,333	87,873	4,130	3,903
	40,000 -	49,999	3,187	142,701	39,715	3,067	99,919	4,945	4,785
	50,000 -	59,999	2,369	129,587	31,674	2,508	95,404	4,881	4,745
	60,000 -	74,999	2,466	164,735	34,703	2,887	127,145	6,880	6,755
	75,000 -	99,999	2,106	180,032	30,808	2,684	146,539	8,434	8,302
	100,000 -	199,999	1,198	147,742	19,375	1,430	126,936	8,166	7,958
	200,000	and over	183	72,522	4,563	222	67,738	4,640	4,366
	Total		39,622	\$1,258,612	\$378,968	\$23,199	\$856,445	\$46,547	\$40,666

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	13,628	\$28,316	\$26,247	\$1	\$2,068	\$83	-\$191
	\$ 5,000 -	9,999	8,252	60,623	49,363	54	11,207	448	-392
	10,000 -	19,999	12,455	184,445	113,047	3,461	67,930	2,769	190
	20,000 -	29,999	10,728	266,740	106,816	5,124	154,800	6,968	5,617
	30,000 -	39,999	9,010	313,296	96,889	5,088	211,319	10,369	10,054
	40,000 -	49,999	7,421	332,923	88,190	5,232	239,501	12,290	12,020
	50,000 -	59,999	6,057	332,763	79,566	5,253	247,944	13,005	12,740
	60,000 -	74,999	7,790	523,807	109,605	7,766	406,436	22,299	22,017
	75,000 -	99,999	8,857	764,086	138,089	10,308	615,689	35,527	35,046
	100,000 -	199,999	7,633	985,697	137,525	9,385	838,787	54,539	53,798
	200,000	and over	1,413	664,672	31,980	1,641	631,051	43,227	41,204
	Total		93,244	\$4,457,369	\$977,317	\$53,312	\$3,426,731	\$201,523	\$192,103

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,742	\$22,920	\$21,685	\$1	\$1,234	\$49	-\$343
	\$ 5,000 -	9,999	7,317	54,039	46,148	63	7,828	313	-809
	10,000 -	19,999	10,512	155,505	97,393	3,901	54,211	2,207	-512
	20,000 -	29,999	8,646	214,192	85,798	4,616	123,757	5,554	4,317
	30,000 -	39,999	6,733	233,720	70,870	3,738	159,111	7,857	7,539
	40,000 -	49,999	5,108	228,562	60,152	3,689	164,721	8,468	8,270
	50,000 -	59,999	3,953	216,716	51,390	3,421	161,905	8,536	8,380
	60,000 -	74,999	4,961	333,370	69,294	4,878	259,199	14,233	14,039
	75,000 -	99,999	5,141	441,680	78,371	5,765	357,544	20,622	20,408
	100,000 -	199,999	4,038	518,924	71,904	4,731	442,242	28,730	28,277
	200,000	and over	839	341,325	19,894	1,054	320,377	21,946	21,265
	Total		67,990	\$2,760,953	\$672,898	\$35,858	\$2,052,129	\$118,516	\$110,831

\* 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 2002 (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	2,180	\$4,517	\$4,275	\$0	\$242	\$10	-\$109
	\$ 5,000 -	9,999	1,430	10,674	9,226	9	1,438	58	-161
	10,000 -	19,999	2,176	32,042	21,087	848	10,107	411	-207
	20,000 -	29,999	1,735	43,312	18,018	1,090	24,205	1,077	781
	30,000 -	39,999	1,295	44,962	14,876	926	29,160	1,383	1,314
	40,000 -	49,999	1,108	49,494	14,168	1,013	34,313	1,688	1,631
	50,000 -	59,999	877	48,229	11,939	890	35,400	1,813	1,760
	60,000 -	74,999	840	56,137	11,869	877	43,391	2,352	2,305
	75,000 -	99,999	732	62,071	11,099	787	50,186	2,876	2,822
	100,000 -	199,999	374	46,795	6,064	411	40,320	2,607	2,571
	200,000	and over	52	23,139	1,317	59	21,764	1,491	1,346
	Total		12,799	\$421,373	\$123,937	\$6,910	\$290,526	\$15,765	\$14,053

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,419	\$2,894	\$2,747	\$0	\$146	\$6	-\$56
	\$ 5,000 -	9,999	855	6,325	5,580	5	739	30	-104
	10,000 -	19,999	1,370	20,289	13,346	535	6,408	260	-127
	20,000 -	29,999	1,120	27,663	11,866	775	15,023	663	458
	30,000 -	39,999	866	30,150	10,037	714	19,399	913	885
	40,000 -	49,999	680	30,443	8,584	622	21,237	1,036	998
	50,000 -	59,999	466	25,574	6,386	476	18,712	947	916
	60,000 -	74,999	472	31,522	6,827	538	24,157	1,294	1,262
	75,000 -	99,999	376	31,931	5,554	400	25,977	1,491	1,459
	100,000 -	199,999	192	24,591	3,405	203	20,984	1,360	1,329
	200,000	and over	33	14,346	777	22	13,547	928	800
	Total		7,849	\$245,728	\$75,110	\$4,290	\$166,329	\$8,928	\$7,821

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,587	\$5,127	\$4,846	\$0	\$281	\$11	-\$167
	\$ 5,000 -	9,999	1,560	11,466	9,981	12	1,473	59	-175
	10,000 -	19,999	2,457	36,519	23,814	989	11,716	476	-276
	20,000 -	29,999	1,914	47,363	20,186	1,329	25,848	1,145	784
	30,000 -	39,999	1,497	52,004	16,914	1,206	33,883	1,616	1,499
	40,000 -	49,999	1,138	50,962	14,244	1,093	35,624	1,758	1,661
	50,000 -	59,999	862	47,314	11,751	998	34,564	1,755	1,634
	60,000 -	74,999	907	60,422	13,055	1,000	46,366	2,491	2,391
	75,000 -	99,999	694	59,407	10,490	785	48,132	2,767	2,708
	100,000 -	199,999	383	48,981	6,526	448	42,007	2,723	2,628
	200,000	and over	45	15,887	1,582	39	14,266	977	819
	Total		14,044	\$435,452	\$133,391	\$7,899	\$294,162	\$15,777	\$13,506

\* 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 2002 (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	6,996	\$14,112	\$13,367	\$0	\$745	\$30	-\$358
\$	5,000 -	9,999	4,764	35,186	30,853	114	4,219	169	-669
	10,000 -	19,999	7,193	106,286	70,045	3,035	33,189	1,348	-812
	20,000 -	29,999	5,402	134,057	57,951	4,046	72,060	3,171	2,152
	30,000 -	39,999	4,346	151,080	49,551	3,538	97,990	4,645	4,368
	40,000 -	49,999	3,231	144,127	40,490	3,156	100,482	4,952	4,706
	50,000 -	59,999	2,380	130,585	31,807	2,483	96,294	4,920	4,740
	60,000 -	74,999	2,554	171,007	36,110	2,830	132,067	7,144	6,969
	75,000 -	99,999	2,107	179,846	31,363	2,486	145,997	8,403	8,210
	100,000 -	199,999	1,421	184,458	25,635	1,709	157,114	10,223	10,023
	200,000	and over	291	126,622	12,332	344	113,947	7,805	7,406
	Total		40,685	\$1,377,367	\$399,504	\$23,741	\$954,105	\$52,810	\$46,734

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	88,723	\$172,594	\$161,824	\$4	\$10,788	\$432	-\$1,255
\$	5,000 -	9,999	55,699	410,757	340,558	548	69,653	2,787	-3,423
	10,000 -	19,999	85,774	1,266,700	806,388	26,931	433,382	17,673	-1,336
	20,000 -	29,999	72,617	1,809,923	800,763	39,415	969,744	43,354	32,844
	30,000 -	39,999	61,779	2,150,815	747,996	36,279	1,366,540	67,064	64,261
	40,000 -	49,999	50,786	2,275,791	683,464	34,514	1,557,809	80,628	78,739
	50,000 -	59,999	40,432	2,216,901	611,977	34,499	1,570,418	83,462	81,897
	60,000 -	74,999	50,076	3,368,781	857,624	51,414	2,459,743	135,189	133,640
	75,000 -	99,999	62,168	5,379,911	1,201,109	73,632	4,105,170	236,467	233,872
	100,000 -	199,999	70,273	9,296,335	1,635,196	89,528	7,571,610	494,635	488,671
	200,000	and over	18,702	9,220,445	548,481	22,876	8,649,094	592,462	573,110
	Total		657,029	\$37,568,954	\$8,395,381	\$409,640	\$28,763,951	\$1,754,151	\$1,681,019

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,090	\$10,405	\$9,896	\$0	\$509	\$20	-\$247
\$	5,000 -	9,999	3,466	25,733	22,515	47	3,171	127	-507
	10,000 -	19,999	5,611	82,629	54,127	2,551	25,951	1,054	-730
	20,000 -	29,999	4,354	107,362	46,181	3,251	57,931	2,559	1,719
	30,000 -	39,999	2,933	101,980	34,062	2,117	65,801	3,161	2,980
	40,000 -	49,999	2,201	98,291	27,564	1,859	68,868	3,466	3,313
	50,000 -	59,999	1,676	91,734	22,835	1,638	67,261	3,508	3,397
	60,000 -	74,999	1,770	118,778	26,686	1,868	90,224	4,935	4,807
	75,000 -	99,999	1,707	146,298	27,686	1,948	116,664	6,720	6,533
	100,000 -	199,999	1,208	153,768	22,636	1,322	129,811	8,414	8,043
	200,000	and over	251	129,577	15,215	195	114,167	7,820	7,201
	Total		30,267	\$1,066,555	\$309,402	\$16,795	\$740,358	\$41,785	\$36,510

\* 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 2002 (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	3,281	\$7,193	\$6,724	\$0	\$469	\$19	-\$97	
	\$ 5,000 -	9,999	2,330	17,212	14,599	22	2,591	104	-225	
	10,000 -	19,999	3,760	55,915	36,130	1,393	18,392	748	-263	
	20,000 -	29,999	2,870	70,947	30,451	1,941	38,555	1,700	1,120	
	30,000 -	39,999	2,241	77,768	25,817	1,753	50,199	2,369	2,106	
	40,000 -	49,999	1,706	76,537	21,753	1,615	53,169	2,591	2,297	
	50,000 -	59,999	1,395	76,462	18,837	1,525	56,101	2,845	2,561	
	60,000 -	74,999	1,505	100,892	21,152	1,748	77,992	4,208	3,908	
	75,000 -	99,999	1,398	119,900	20,652	1,811	97,437	5,600	5,359	
	100,000 -	199,999	995	126,079	16,055	1,260	108,764	7,047	6,762	
	200,000	and over	111	42,541	2,248	133	40,160	2,751	2,515	
			Total	21,592	\$771,447	\$214,416	\$13,201	\$543,829	\$29,983	\$26,044

Tompkins	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,313	\$10,939	\$10,299	\$0	\$640	\$26	-\$199
	\$ 5,000 -	9,999	3,334	24,599	20,865	38	3,697	148	-257
	10,000 -	19,999	5,568	83,273	50,133	1,472	31,668	1,290	162
	20,000 -	29,999	4,778	118,230	46,912	2,173	69,145	3,117	2,490
	30,000 -	39,999	3,653	127,164	39,453	1,990	85,721	4,209	4,041
	40,000 -	49,999	2,685	120,179	31,912	1,816	86,451	4,420	4,248
	50,000 -	59,999	2,056	112,906	27,039	1,635	84,232	4,411	4,271
	60,000 -	74,999	2,314	155,186	32,688	2,139	120,359	6,591	6,453
	75,000 -	99,999	2,324	200,206	35,587	2,528	162,091	9,391	9,221
	100,000 -	199,999	2,303	303,131	42,251	2,484	258,396	16,899	16,643
	200,000	and over	581	220,332	15,666	619	204,048	13,977	13,299
			Total	34,909	\$1,476,145	\$352,804	\$1,106,448	\$64,478	\$60,371

Ulster	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	11,926	\$23,952	\$22,693	\$0	\$1,260	\$50	-\$386	
	\$ 5,000 -	9,999	8,021	59,011	50,404	69	8,538	342	-649	
	10,000 -	19,999	12,458	184,803	116,239	4,204	64,361	2,622	-246	
	20,000 -	29,999	10,022	248,413	103,380	5,749	139,283	6,220	4,751	
	30,000 -	39,999	7,474	259,697	83,534	5,028	171,136	8,320	8,001	
	40,000 -	49,999	5,885	263,512	72,119	4,399	186,993	9,551	9,321	
	50,000 -	59,999	4,604	252,268	61,328	4,013	186,927	9,842	9,561	
	60,000 -	74,999	5,564	373,234	82,028	5,511	285,694	15,672	15,363	
	75,000 -	99,999	5,440	468,302	86,740	6,064	375,498	21,703	21,230	
	100,000 -	199,999	4,256	545,120	79,919	4,831	460,370	29,902	29,155	
	200,000	and over	781	309,787	19,364	719	289,704	19,845	18,872	
			Total	76,431	\$2,988,100	\$777,749	\$40,587	\$2,169,764	\$124,069	\$114,972

\* 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 2002 (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	4,952	\$10,444	\$9,855	\$0	\$589	\$24	-\$104
	\$ 5,000 -	9,999	3,200	23,616	20,210	32	3,374	135	-296
	10,000 -	19,999	5,178	76,855	48,706	1,779	26,366	1,072	-171
	20,000 -	29,999	4,066	100,208	41,737	2,195	56,276	2,511	1,958
	30,000 -	39,999	2,722	94,827	30,750	1,784	62,293	2,988	2,898
	40,000 -	49,999	2,177	97,452	27,432	1,775	68,245	3,403	3,322
	50,000 -	59,999	1,672	91,651	22,945	1,569	67,137	3,457	3,385
	60,000 -	74,999	1,943	130,232	27,804	1,975	100,453	5,471	5,396
	75,000 -	99,999	1,664	143,022	26,205	1,974	114,843	6,600	6,502
	100,000 -	199,999	1,290	168,227	23,864	1,513	142,850	9,313	9,196
	200,000	and over	396	201,266	11,707	401	189,158	12,957	12,372
	Total		29,260	\$1,137,800	\$291,214	\$14,997	\$831,585	\$47,932	\$44,458

Washington	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,104	\$8,411	\$7,922	\$0	\$489	\$20	-\$208
	\$ 5,000 -	9,999	2,697	20,038	17,151	40	2,848	114	-310
	10,000 -	19,999	4,435	66,100	42,465	1,792	21,843	888	-393
	20,000 -	29,999	3,852	95,313	40,102	2,464	52,747	2,338	1,556
	30,000 -	39,999	2,726	94,442	31,623	2,155	60,664	2,859	2,547
	40,000 -	49,999	2,142	95,946	27,456	1,966	66,524	3,253	2,959
	50,000 -	59,999	1,567	85,772	21,393	1,657	62,722	3,180	2,945
	60,000 -	74,999	1,638	109,335	23,281	1,854	84,200	4,534	4,232
	75,000 -	99,999	1,250	106,334	18,797	1,417	86,120	4,939	4,597
	100,000 -	199,999	600	74,980	10,283	662	64,035	4,126	3,909
	200,000	and over	110	47,278	2,641	109	44,528	3,050	2,929
	Total		25,121	\$803,950	\$243,115	\$14,116	\$546,719	\$29,302	\$24,762

Wayne	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,243	\$13,283	\$12,418	\$0	\$866	\$35	-\$293
	\$ 5,000 -	9,999	4,116	30,221	25,393	36	4,793	192	-464
	10,000 -	19,999	6,481	96,281	60,752	2,554	32,975	1,342	-433
	20,000 -	29,999	5,335	132,440	55,276	3,481	73,683	3,268	2,324
	30,000 -	39,999	4,285	149,422	48,202	3,354	97,866	4,678	4,450
	40,000 -	49,999	3,439	154,334	43,238	3,266	107,830	5,336	5,148
	50,000 -	59,999	2,814	154,375	38,302	3,055	113,018	5,763	5,603
	60,000 -	74,999	3,276	220,070	47,391	3,922	168,757	9,092	8,962
	75,000 -	99,999	2,969	254,226	45,445	3,653	205,128	11,765	11,562
	100,000 -	199,999	1,684	209,588	28,677	2,021	178,890	11,514	11,334
	200,000	and over	182	94,234	3,780	195	90,404	6,193	5,832
	Total		40,824	\$1,508,474	\$408,873	\$25,537	\$1,074,210	\$59,178	\$54,026

\* 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 2002 (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	61,174	\$107,449	\$101,563	\$3	\$5,883	\$236	-\$3,604
	\$ 5,000 -	9,999	32,908	242,928	207,358	226	35,344	1,414	-3,117
	10,000 -	19,999	50,232	741,850	482,215	19,120	240,515	9,794	-3,074
	20,000 -	29,999	41,757	1,041,587	457,571	25,009	559,007	24,910	17,503
	30,000 -	39,999	36,832	1,283,092	430,584	21,194	831,313	41,136	37,602
	40,000 -	49,999	30,651	1,372,396	390,301	17,862	964,233	50,969	47,652
	50,000 -	59,999	23,363	1,279,518	327,781	14,595	937,142	51,445	48,480
	60,000 -	74,999	26,986	1,813,193	431,341	19,742	1,362,110	77,207	73,373
	75,000 -	99,999	31,667	2,742,178	601,115	28,338	2,112,725	123,821	117,841
	100,000 -	199,999	48,118	6,631,609	1,209,789	54,330	5,367,481	354,386	333,949
	200,000	and over	33,005	22,018,000	1,306,100	46,188	20,667,569	1,415,726	1,303,353
		Total	416,693	\$39,273,800	\$5,945,719	\$246,607	\$33,083,322	\$2,151,045	\$1,969,959

Wyoming	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,840	\$5,924	\$5,520	\$0	\$405	\$16	-\$287
	\$ 5,000 -	9,999	1,756	12,978	10,830	28	2,120	85	-161
	10,000 -	19,999	2,869	42,269	26,638	870	14,762	601	-85
	20,000 -	29,999	2,398	59,412	24,867	1,500	33,045	1,467	1,014
	30,000 -	39,999	1,963	68,135	22,354	1,507	44,274	2,105	1,935
	40,000 -	49,999	1,585	71,065	20,170	1,652	49,243	2,398	2,251
	50,000 -	59,999	1,236	67,715	16,729	1,399	49,587	2,513	2,373
	60,000 -	74,999	1,233	82,421	17,647	1,495	63,278	3,397	3,303
	75,000 -	99,999	929	78,824	13,892	1,136	63,796	3,651	3,518
	100,000 -	199,999	394	49,048	6,556	472	42,021	2,703	2,551
	200,000	and over	72	37,758	2,334	83	35,342	2,421	2,321
		Total	17,275	\$575,550	\$167,537	\$10,142	\$397,871	\$21,357	\$18,734

Yates	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,812	\$3,799	\$3,601	\$0	\$199	\$8	-\$150
	\$ 5,000 -	9,999	1,165	8,644	7,631	12	1,000	40	-169
	10,000 -	19,999	1,875	28,059	18,286	787	8,986	365	-203
	20,000 -	29,999	1,461	36,045	15,824	1,088	19,133	844	543
	30,000 -	39,999	1,074	37,442	13,007	1,049	23,387	1,090	956
	40,000 -	49,999	757	33,805	9,884	880	23,041	1,119	1,009
	50,000 -	59,999	590	32,145	8,169	757	23,220	1,172	1,074
	60,000 -	74,999	585	39,065	8,321	686	30,058	1,618	1,537
	75,000 -	99,999	400	34,388	6,079	485	27,824	1,598	1,543
	100,000 -	199,999	246	30,591	4,469	257	25,865	1,665	1,640
	200,000	and over	52	17,224	981	45	16,199	1,110	1,077
		Total	10,017	\$301,209	\$96,251	\$6,046	\$198,912	\$10,629	\$8,857

\* 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 2002 (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	748,153	\$1,488,317	\$1,401,116	\$26	\$87,181	\$3,490	-\$27,709
	\$ 5,000 -	9,999	467,798	3,450,391	2,907,880	5,213	537,273	21,498	-44,503
	10,000 -	19,999	710,611	10,512,532	6,658,303	254,469	3,599,725	146,592	-35,418
	20,000 -	29,999	571,885	14,198,717	5,996,847	330,069	7,871,776	351,451	260,408
	30,000 -	39,999	455,603	15,855,020	5,186,874	285,112	10,383,036	507,012	481,209
	40,000 -	49,999	364,562	16,333,533	4,590,606	270,925	11,471,998	587,573	565,839
	50,000 -	59,999	285,776	15,667,308	3,969,669	251,028	11,446,604	603,956	584,675
	60,000 -	74,999	338,809	22,751,347	5,185,920	344,575	17,220,819	946,873	924,001
	75,000 -	99,999	365,660	31,522,396	6,322,626	424,484	24,775,289	1,431,172	1,396,722
	100,000 -	199,999	371,331	49,037,673	8,058,551	464,616	40,514,441	2,647,195	2,563,914
	200,000	and over	121,295	65,906,236	3,966,978	159,068	61,782,391	4,232,087	3,956,019
	Total		4,801,483	\$246,723,471	\$54,245,370	\$2,789,586	\$189,690,533	\$11,478,899	\$10,625,158

NYS Unclassified +	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	725	\$1,858	\$1,622	\$0	\$235	\$9	-\$5
	\$ 5,000 -	9,999	624	4,617	3,256	11	1,351	54	-6
	10,000 -	19,999	959	14,250	7,760	222	6,268	257	111
	20,000 -	29,999	982	24,593	9,058	383	15,152	696	594
	30,000 -	39,999	890	30,943	8,797	426	21,720	1,110	1,060
	40,000 -	49,999	608	27,131	6,550	321	20,260	1,095	1,054
	50,000 -	59,999	381	20,811	4,434	243	16,134	895	865
	60,000 -	74,999	455	30,331	6,141	394	23,796	1,349	1,301
	75,000 -	99,999	436	37,436	6,780	430	30,226	1,771	1,702
	100,000 -	199,999	466	62,171	9,088	512	52,571	3,456	3,309
	200,000	and over	98	55,149	3,111	100	51,938	3,558	3,353
	Total		6,624	\$309,290	\$66,597	\$3,042	\$239,651	\$14,250	\$13,338

Residence Unknown ++	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,062	\$4,354	\$4,019	\$1	\$342	\$14	-\$29
	\$ 5,000 -	9,999	1,904	14,261	11,254	23	2,984	119	-33
	10,000 -	19,999	3,652	54,336	30,688	809	22,839	935	500
	20,000 -	29,999	2,939	73,055	27,103	983	44,969	2,071	1,840
	30,000 -	39,999	2,509	87,112	24,001	906	62,205	3,213	3,100
	40,000 -	49,999	1,807	80,699	18,602	750	61,348	3,358	3,245
	50,000 -	59,999	1,302	71,237	14,543	617	56,077	3,179	3,083
	60,000 -	74,999	1,272	85,302	16,070	750	68,484	3,961	3,830
	75,000 -	99,999	1,237	106,328	17,237	830	88,260	5,302	5,082
	100,000 -	199,999	1,505	201,699	26,196	977	174,526	11,544	10,987
	200,000	and over	631	767,451	43,467	435	723,549	49,563	43,552
	Total		20,820	\$1,545,833	\$233,179	\$7,081	\$1,305,583	\$83,258	\$75,157

\* 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 returns with out-of-state addresses.

**Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2002**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$28,393	\$676	\$42,105	\$1,544	\$10,470
Kings	34,613	1,118	50,254	2,055	9,662
Manhattan	100,720	5,339	139,561	7,740	9,316
Queens	35,278	1,217	48,839	1,983	8,942
Richmond	49,488	2,010	64,178	2,789	7,659
Total, New York City	50,075	2,111	72,178	3,446	9,465
Albany	44,317	1,885	58,167	2,665	7,355
Allegany	30,508	922	42,614	1,550	8,192
Broome	35,392	1,263	48,774	2,041	7,999
Cattaraugus	31,269	973	43,640	1,643	8,568
Cayuga	33,464	1,115	44,873	1,756	8,487
Chautauqua	30,470	920	42,772	1,575	8,453
Chemung	34,647	1,213	48,519	1,969	7,887
Chenango	30,942	951	43,048	1,627	8,777
Clinton	34,975	1,219	46,199	1,830	8,294
Columbia	40,367	1,520	54,417	2,282	8,605
Cortland	33,150	1,079	44,288	1,710	8,600
Delaware	30,066	949	43,682	1,660	7,527
Dutchess	50,446	2,152	64,345	2,895	7,173
Erie	38,890	1,522	52,944	2,297	7,164
Essex	32,612	1,091	45,012	1,721	7,717
Franklin	30,529	938	42,508	1,604	8,205
Fulton	32,713	1,084	44,703	1,731	8,057
Genesee	33,156	1,128	44,096	1,706	7,429
Greene	35,015	1,275	47,962	1,952	7,255
Hamilton	29,680	978	41,339	1,531	6,742
Herkimer	30,070	917	41,217	1,516	8,071
Jefferson	31,168	991	43,374	1,668	8,376
Lewis	28,825	772	39,493	1,374	8,847
Livingston	35,757	1,273	47,128	1,879	7,349
Madison	37,532	1,359	49,877	2,063	8,124
Monroe	42,329	1,712	56,474	2,506	7,607
Montgomery	31,547	1,016	43,560	1,689	8,117
Nassau	72,090	3,497	94,347	4,752	7,560
Niagara	34,648	1,254	47,126	1,912	7,032
Oneida	33,556	1,178	46,371	1,880	7,701
Onondaga	41,860	1,674	56,023	2,475	7,738
Ontario	40,077	1,551	52,851	2,249	7,577
Orange	48,573	1,867	62,585	2,601	8,128
Orleans	31,355	988	42,786	1,600	7,980
Oswego	34,012	1,168	45,801	1,798	7,799
Otsego	33,137	1,121	46,183	1,826	7,823
Putnam	62,509	2,743	76,523	3,467	7,705
Rensselaer	38,653	1,462	50,613	2,111	7,539

**Table 5: Average Income and  
Tax Liability of Full-Year  
Residents by County in 2002 (Cont'd)**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$61,182	\$2,516	\$79,282	\$3,447	\$8,319
St. Lawrence	31,765	1,026	44,876	1,739	7,969
Saratoga	47,803	2,060	60,469	2,748	6,921
Schenectady	40,608	1,630	54,322	2,387	7,352
Schoharie	32,922	1,098	45,030	1,737	7,742
Schuyler	31,307	996	43,659	1,637	7,856
Seneca	31,006	962	43,173	1,623	8,351
Steuben	33,854	1,149	47,590	1,888	7,996
Suffolk	57,180	2,559	73,039	3,430	7,669
Sullivan	35,238	1,206	49,449	1,981	8,340
Tioga	35,728	1,206	48,043	1,867	9,351
Tompkins	42,286	1,729	54,908	2,418	7,267
Ulster	39,095	1,504	52,093	2,198	7,414
Warren	38,886	1,519	53,032	2,288	7,446
Washington	32,003	986	43,267	1,576	8,454
Wayne	36,951	1,323	48,507	1,947	7,946
Westchester	94,251	4,728	124,438	6,454	8,097
Wyoming	33,317	1,084	43,766	1,665	8,434
Yates	30,070	884	42,278	1,570	8,974
Total, Counties Outside of New York City	51,385	2,213	68,508	3,164	7,724
NYS Unclassified +	46,692	2,014	53,658	2,408	7,792
Residence Unknown ++	74,248	3,610	89,019	4,444	8,130
<b>Grand Total</b>	<b>\$50,918</b>	<b>\$2,176</b>	<b>\$69,928</b>	<b>\$3,272</b>	<b>\$8,515</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 with an out-of-state address.



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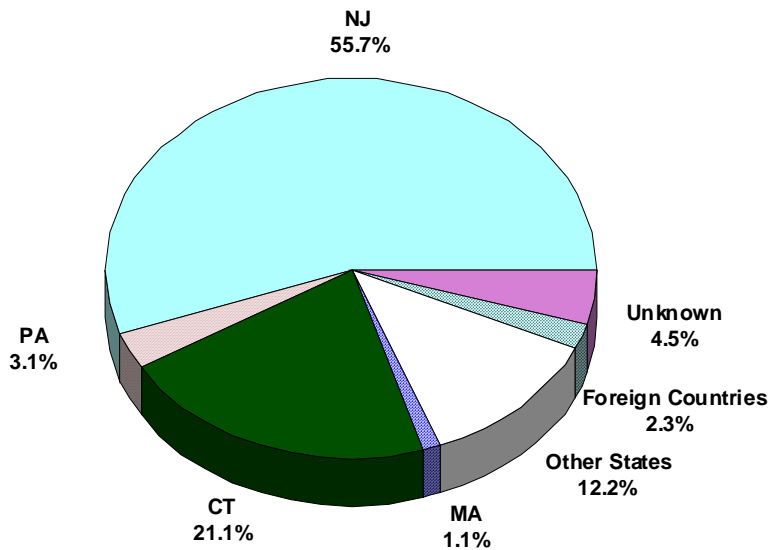
# Nonresidents

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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 on 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. Over 623,000 returns fell into the nonresident category during 2002. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 71 percent of all nonresident income tax filers. These states, as shown in Figure 1, accounted for over 80 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 2002**



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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 totaled 623,351 in 2002. This was an increase over the 619,996 filed in 2001. Also, the 2002 average New York tax liability for full-year nonresident returns of \$4,645 decreased 7.1 percent from the 2001 average of \$5,002. The \$4,645 average nonresident tax was \$2,470 more than the average tax of \$2,175 reported on full-year resident returns primarily 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 2002. 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 indicates that although there was a slight increase in the number of nonresidents returns filed in 2002 compared to 2001, the amount of income and tax liability declined by 5.6 and 6.6 percent, respectively.



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 2002**  
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$5,000	33,455	\$60,344	\$55,490	\$9	\$4,845	\$194	-\$487
\$5,000 - 9,999	24,259	180,371	142,415	175	37,771	1,511	828
10,000 - 19,999	45,567	681,708	400,333	9,810	271,395	11,107	5,758
20,000 - 29,999	43,042	1,077,141	455,421	19,820	601,536	27,186	15,809
30,000 - 39,999	45,327	1,586,905	522,705	23,351	1,040,485	51,608	35,536
40,000 - 49,999	42,855	1,926,173	542,157	25,359	1,358,240	71,316	49,751
50,000 - 59,999	38,796	2,129,311	538,039	26,527	1,563,859	85,016	58,668
60,000 - 74,999	51,493	3,468,482	803,071	41,132	2,623,004	147,662	99,832
75,000 - 99,999	69,381	6,024,904	1,247,305	66,194	4,708,535	275,702	179,101
100,000 - 199,999	125,437	17,446,062	2,858,088	138,120	14,431,158	955,322	564,415
200,000 and over	103,739	104,741,447	4,895,695	130,233	87,725,172	6,009,162	1,886,087
Total	623,351	\$139,322,848	\$12,460,720	\$480,732	\$114,366,001	\$7,635,786	\$2,895,298

\*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 2002**  
(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	2,583	\$614,881	\$6,091	1,854	\$538,535	\$6,098	729	\$76,346
California	19,476	13,713,796	71,442	14,534	10,666,855	72,613	4,942	3,046,941
Colorado	2,452	1,520,753	6,840	1,830	674,603	6,884	622	846,150
Connecticut	64,139	19,575,722	611,245	59,021	18,709,172	611,579	5,118	866,550
Delaware	1,114	189,340	3,423	913	176,062	3,423	201	13,277
Florida	26,105	8,512,743	89,936	18,742	6,738,215	90,565	7,363	1,774,528
Georgia	5,668	1,160,941	7,795	3,802	907,425	7,818	1,866	253,516
Illinois	6,964	5,233,247	22,287	5,739	3,967,652	22,319	1,225	1,265,595
Indiana	1,099	544,009	1,436	858	319,016	1,436	241	224,993
Maine	1,381	190,135	2,935	1,117	167,021	2,935	264	23,114
Maryland	5,635	1,745,858	18,846	4,325	1,492,268	18,939	1,310	253,590
Massachusetts	12,126	4,371,383	32,049	9,988	3,133,731	32,391	2,138	1,237,652
Michigan	2,473	1,246,764	5,596	1,928	884,790	5,600	545	361,973
Minnesota	1,469	659,160	3,746	1,147	561,542	3,755	322	97,618
Missouri	1,461	459,070	2,225	1,139	348,736	2,230	322	110,334
Nevada	1,139	551,649	3,495	782	321,715	3,529	357	229,934
New Hampshire	1,636	461,521	3,238	1,296	287,210	3,240	340	174,311
New Jersey	318,479	45,679,308	1,611,503	294,612	44,198,372	1,611,610	23,867	1,480,936
North Carolina	5,894	1,181,099	10,498	3,887	957,461	10,526	2,007	223,638
Ohio	3,401	1,832,621	7,382	2,611	1,494,938	7,455	790	337,683
Pennsylvania	43,928	5,311,096	91,026	37,365	4,637,413	91,274	6,563	673,683
Rhode Island	1,663	402,559	3,506	1,301	232,070	3,606	362	170,490
South Carolina	2,325	321,048	4,193	1,509	262,084	4,205	816	58,964
Tennessee	1,391	438,021	2,473	1,060	383,479	2,476	331	54,543
Texas	5,625	4,524,387	15,599	4,285	2,860,447	15,602	1,340	1,663,940
Vermont	4,163	471,264	7,230	3,501	432,686	7,248	662	38,577
Virginia	7,279	2,426,142	20,764	5,400	1,877,694	20,767	1,879	548,448
Washington	1,689	3,090,585	4,192	1,209	2,886,512	4,198	480	204,073
Wisconsin	1,133	436,505	1,554	877	356,321	1,554	256	80,184
District of Columbia	1,495	988,397	13,736	1,248	898,518	13,736	247	89,879
All Other States	9,821	2,899,546	13,571	7,030	2,138,978	13,590	2,791	760,569
Canada	1,221	90,733	2,994	899	87,120	2,994	322	3,613
China	621	16,986	314	271	15,355	314	350	1,631
France	464	58,026	1,835	328	52,886	1,835	136	5,140
Germany	574	41,607	1,356	304	37,494	1,356	270	4,113
Ireland	1,419	10,626	173	145	4,735	173	1,274	5,891
All Other Countries+	20,209	2,850,442	58,723	11,988	2,644,362	58,853	8,221	206,080
Residence Unknown++	33,637	5,500,876	130,050	24,392	5,122,532	130,151	9,245	378,344
<b>Total</b>	<b>623,351</b>	<b>\$139,322,848</b>	<b>\$2,895,298</b>	<b>533,237</b>	<b>\$121,476,004</b>	<b>\$2,898,880</b>	<b>90,114</b>	<b>\$17,846,844</b>

\* Federal source New York adjusted gross income (includes non-New York income).

+ Includes other foreign countries and unclassified.

++ Includes individuals filing a nonresident IT-203 tax return but indicating a New York address. This category includes returns 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 2002**  
(Dollar Data in Thousands)

Arizona				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	211	\$312	\$283	\$0	\$29	\$1	\$1	\$1	
\$ 5,000 - 9,999	134	1,007	853	1	153	6	3	3	
10,000 - 19,999	304	4,508	2,840	32	1,636	67	24	24	
20,000 - 29,999	221	5,409	2,530	57	2,822	125	40	40	
30,000 - 39,999	189	6,538	2,489	49	4,000	194	78	78	
40,000 - 49,999	170	7,655	2,642	40	4,933	250	61	61	
50,000 - 59,999	136	7,534	2,066	55	5,414	289	101	101	
60,000 - 74,999	178	12,071	2,786	63	9,222	518	148	148	
75,000 - 99,999	214	18,423	4,208	122	13,944	808	218	218	
100,000 - 199,999	352	49,168	8,069	209	40,615	2,694	801	801	
200,000 and over	474	502,255	19,791	369	447,365	30,644	4,617	4,617	
Total	2,583	\$614,881	\$48,556	\$998	\$530,132	\$35,596	\$6,091	\$6,091	

California				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	1,227	\$1,587	\$1,468	\$0	\$119	\$5	-\$233	-\$233	
\$ 5,000 - 9,999	728	5,409	4,284	4	1,116	45	23	23	
10,000 - 19,999	1,478	22,062	12,648	133	9,267	378	134	134	
20,000 - 29,999	1,312	32,764	13,523	258	18,963	869	295	295	
30,000 - 39,999	1,134	39,566	13,667	260	25,589	1,283	432	432	
40,000 - 49,999	864	38,657	12,187	250	26,192	1,395	422	422	
50,000 - 59,999	716	39,313	11,136	253	27,787	1,533	345	345	
60,000 - 74,999	1,000	67,172	18,111	350	48,597	2,777	714	714	
75,000 - 99,999	1,307	113,787	27,629	592	85,347	5,077	1,168	1,168	
100,000 - 199,999	2,962	423,430	77,800	1,686	342,254	22,836	4,716	4,716	
200,000 and over	6,748	12,930,050	518,796	5,948	10,068,875	689,717	63,427	63,427	
Total	19,476	\$13,713,796	\$711,248	\$9,734	\$10,654,106	\$725,916	\$71,442	\$71,442	

Colorado				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	203	\$368	\$327	\$0	\$41	\$2	-\$33	-\$33	
\$ 5,000 - 9,999	126	909	693	0	216	9	4	4	
10,000 - 19,999	243	3,620	1,989	26	1,606	66	25	25	
20,000 - 29,999	186	4,650	1,979	44	2,627	120	37	37	
30,000 - 39,999	145	5,028	1,802	50	3,176	156	52	52	
40,000 - 49,999	119	5,287	1,616	27	3,644	192	61	61	
50,000 - 59,999	110	6,067	1,622	48	4,397	238	69	69	
60,000 - 74,999	148	9,962	2,318	85	7,559	425	114	114	
75,000 - 99,999	174	15,242	3,483	89	11,518	677	181	181	
100,000 - 199,999	430	60,767	10,356	326	49,990	3,320	746	746	
200,000 and over	568	1,408,853	30,883	502	568,550	38,946	5,585	5,585	
Total	2,452	\$1,520,753	\$57,067	\$1,197	\$653,323	\$44,149	\$6,840	\$6,840	

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

Connecticut			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Income Class*									
Under	\$	5,000	1,921	\$4,016	\$3,499	\$0	\$517	\$21	-\$42
\$	5,000 -	9,999	1,534	11,399	7,898	8	3,490	140	80
	10,000 -	19,999	2,637	39,512	22,213	486	16,812	691	367
	20,000 -	29,999	2,773	69,676	29,137	1,075	39,418	1,800	1,044
	30,000 -	39,999	3,137	110,071	36,758	1,398	71,915	3,607	2,395
	40,000 -	49,999	3,181	143,368	40,824	1,722	100,805	5,328	3,548
	50,000 -	59,999	3,195	175,531	46,411	2,108	127,013	6,939	4,605
	60,000 -	74,999	4,582	309,728	74,156	3,539	232,033	13,068	8,625
	75,000 -	99,999	7,103	619,044	132,119	6,647	480,215	28,066	17,988
	100,000 -	199,999	16,342	2,318,496	406,026	18,917	1,892,214	125,658	78,121
	200,000 and over	17,734	15,774,880	691,639	25,960	14,594,495	999,721	494,514	
	Total	64,139	\$19,575,722	\$1,490,680	\$61,860	\$17,558,928	\$1,185,037	\$611,245	

Delaware			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Income Class*									
Under	\$	5,000	66	\$134	\$117	\$0	\$17	\$1	\$1
\$	5,000 -	9,999	55	413	293	0	120	5	3
	10,000 -	19,999	109	1,633	957	29	646	26	10
	20,000 -	29,999	78	1,914	811	33	1,071	48	17
	30,000 -	39,999	78	2,791	801	43	1,948	99	42
	40,000 -	49,999	81	3,660	1,058	38	2,563	134	55
	50,000 -	59,999	84	4,625	1,164	61	3,400	185	95
	60,000 -	74,999	92	6,291	1,329	80	4,882	278	148
	75,000 -	99,999	126	10,753	2,325	99	8,329	489	212
	100,000 -	199,999	189	26,701	3,727	161	22,813	1,515	596
	200,000 and over	156	130,424	5,773	148	121,116	8,296	2,246	
	Total	1,114	\$189,340	\$18,354	\$692	\$166,906	\$11,076	\$3,423	

Florida			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Income Class*									
Under	\$	5,000	2,061	\$2,913	\$2,777	\$1	\$135	\$5	-\$53
\$	5,000 -	9,999	1,357	10,332	9,136	10	1,186	47	22
	10,000 -	19,999	2,805	42,012	28,978	486	12,527	511	191
	20,000 -	29,999	2,436	60,628	29,982	786	29,839	1,312	547
	30,000 -	39,999	2,032	70,788	27,997	695	42,067	1,981	832
	40,000 -	49,999	1,647	73,872	24,986	617	48,203	2,410	987
	50,000 -	59,999	1,383	75,892	22,511	556	52,756	2,782	1,067
	60,000 -	74,999	1,801	121,153	32,182	798	88,051	4,875	1,825
	75,000 -	99,999	2,131	184,913	41,507	1,001	142,262	8,334	3,394
	100,000 -	199,999	3,533	498,697	87,360	1,563	408,283	27,124	10,385
	200,000 and over	4,919	7,371,544	318,678	2,366	6,154,689	421,596	70,738	
	Total	26,105	\$8,512,743	\$626,093	\$8,879	\$6,979,997	\$470,977	\$89,936	

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

Georgia			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Income Class*									
Under	\$	5,000	1,024	\$873	\$832	\$0	\$41	\$2	-\$6
\$		5,000 - 9,999	498	3,851	3,145	0	706	28	12
		10,000 - 19,999	626	9,070	5,107	98	3,865	158	49
		20,000 - 29,999	429	10,666	4,605	173	5,874	266	85
		30,000 - 39,999	356	12,414	4,297	206	7,883	385	133
		40,000 - 49,999	272	12,199	3,772	174	8,253	421	132
		50,000 - 59,999	221	11,989	3,271	131	8,587	466	144
		60,000 - 74,999	286	19,136	4,432	203	14,501	811	261
		75,000 - 99,999	335	29,045	6,179	287	22,579	1,316	369
		100,000 - 199,999	669	95,286	16,082	630	78,410	5,217	1,303
		200,000 and over	952	956,411	40,225	1,157	746,702	51,149	5,315
Total			5,668	\$1,160,941	\$91,946	\$3,059	\$897,402	\$60,219	\$7,795

Illinois			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Income Class*									
Under	\$	5,000	390	\$667	\$579	\$0	\$87	\$3	-\$18
\$		5,000 - 9,999	213	1,557	1,041	0	516	21	12
		10,000 - 19,999	380	5,671	3,042	32	2,596	107	53
		20,000 - 29,999	278	6,939	2,682	61	4,196	196	83
		30,000 - 39,999	226	7,857	2,446	38	5,373	274	106
		40,000 - 49,999	233	10,421	2,798	68	7,554	406	138
		50,000 - 59,999	206	11,255	2,768	65	8,422	470	133
		60,000 - 74,999	261	17,663	4,187	110	13,248	762	229
		75,000 - 99,999	403	35,108	7,353	266	27,489	1,631	383
		100,000 - 199,999	1,015	147,868	23,825	912	122,496	8,190	1,558
		200,000 and over	3,359	4,988,244	207,124	4,541	3,676,152	251,816	19,609
Total			6,964	\$5,233,247	\$257,845	\$6,094	\$3,868,128	\$263,875	\$22,287

Indiana			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Income Class*									
Under	\$	5,000	110	\$264	\$230	\$0	\$34	\$1	\$1
\$		5,000 - 9,999	77	562	404	0	158	6	4
		10,000 - 19,999	122	1,838	988	15	836	34	18
		20,000 - 29,999	77	1,866	705	9	1,140	53	29
		30,000 - 39,999	56	1,938	559	22	1,357	69	18
		40,000 - 49,999	47	2,100	624	27	1,449	74	23
		50,000 - 59,999	40	2,169	549	35	1,586	83	28
		60,000 - 74,999	58	3,951	823	65	3,063	173	30
		75,000 - 99,999	81	6,999	1,277	46	5,676	334	68
		100,000 - 199,999	172	24,843	3,859	188	20,508	1,366	311
		200,000 and over	259	497,479	20,261	300	283,428	19,415	906
Total			1,099	\$544,009	\$30,279	\$707	\$319,234	\$21,609	\$1,436

\* 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 2002 (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	142	\$372	\$307	\$0	\$65	\$3	\$2
\$	5,000 -	9,999	130	944	583	0	361	14	8
	10,000 -	19,999	156	2,285	1,196	17	1,071	44	19
	20,000 -	29,999	110	2,770	1,179	26	1,549	70	23
	30,000 -	39,999	120	4,233	1,394	60	2,779	136	43
	40,000 -	49,999	94	4,229	1,423	39	2,767	141	44
	50,000 -	59,999	85	4,663	1,278	57	3,328	175	48
	60,000 -	74,999	110	7,379	1,799	77	5,503	310	114
	75,000 -	99,999	112	9,606	2,021	110	7,475	430	114
	100,000 -	199,999	163	23,136	3,971	161	19,004	1,263	432
	200,000	and over	159	130,519	6,207	156	111,424	7,633	2,088
Total			1,381	\$190,135	\$21,357	\$703	\$155,326	\$10,218	\$2,935

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	361	\$761	\$675	\$0	\$86	\$3	\$2
\$	5,000 -	9,999	268	1,958	1,307	5	646	26	15
	10,000 -	19,999	507	7,609	4,029	83	3,486	143	-34
	20,000 -	29,999	382	9,397	3,740	164	5,493	248	75
	30,000 -	39,999	318	11,176	3,577	125	7,458	374	133
	40,000 -	49,999	273	12,323	3,405	113	8,805	463	138
	50,000 -	59,999	226	12,438	3,390	149	8,853	477	151
	60,000 -	74,999	302	20,212	4,728	192	15,292	863	266
	75,000 -	99,999	384	33,654	7,393	306	25,955	1,519	414
	100,000 -	199,999	891	129,296	20,634	775	107,186	7,160	1,605
	200,000	and over	1,723	1,507,032	81,627	2,110	1,283,335	87,908	16,080
Total			5,635	\$1,745,858	\$134,505	\$4,022	\$1,466,594	\$99,185	\$18,846

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	855	\$1,978	\$1,710	\$0	\$268	\$11	\$8
\$	5,000 -	9,999	715	5,211	3,479	3	1,728	69	35
	10,000 -	19,999	1,004	14,478	7,681	114	6,679	274	108
	20,000 -	29,999	779	19,289	7,560	199	11,478	529	229
	30,000 -	39,999	736	25,664	8,237	203	17,224	876	387
	40,000 -	49,999	625	28,110	8,039	244	19,826	1,043	416
	50,000 -	59,999	614	33,880	8,603	293	24,940	1,359	532
	60,000 -	74,999	820	55,166	12,510	500	42,156	2,364	940
	75,000 -	99,999	1,051	91,478	18,146	796	72,373	4,262	1,470
	100,000 -	199,999	2,083	295,934	46,612	1,796	246,372	16,383	4,562
	200,000	and over	2,844	3,800,195	162,782	3,154	2,693,015	184,471	23,364
Total			12,126	\$4,371,383	\$285,359	\$7,302	\$3,136,061	\$211,642	\$32,049

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

Michigan				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	209	\$457	\$397	\$0	\$60	\$2	\$0	\$0	
\$ 5,000 - 9,999	183	1,346	880	1	465	19	12	12	
10,000 - 19,999	223	3,268	1,682	25	1,561	64	35	35	
20,000 - 29,999	143	3,585	1,387	49	2,148	99	49	49	
30,000 - 39,999	117	4,036	1,338	44	2,654	133	48	48	
40,000 - 49,999	90	4,037	1,175	45	2,788	146	46	46	
50,000 - 59,999	98	5,361	1,371	36	3,954	217	61	61	
60,000 - 74,999	137	9,310	2,018	89	7,152	403	126	126	
75,000 - 99,999	194	16,883	3,410	165	13,307	777	186	186	
100,000 - 199,999	368	52,531	8,431	361	43,465	2,891	566	566	
200,000 and over	711	1,145,950	49,895	783	952,114	65,220	4,466	4,466	
Total	2,473	\$1,246,764	\$71,984	\$1,598	\$1,029,668	\$69,971	\$5,596	\$5,596	

Minnesota				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	114	\$211	\$177	\$0	\$34	\$1	\$1	\$1	
\$ 5,000 - 9,999	90	644	437	0	207	8	4	4	
10,000 - 19,999	105	1,509	879	12	618	25	11	11	
20,000 - 29,999	74	1,839	730	15	1,067	49	17	17	
30,000 - 39,999	67	2,350	702	10	1,638	83	23	23	
40,000 - 49,999	71	3,166	897	25	2,244	118	33	33	
50,000 - 59,999	63	3,442	857	23	2,527	141	39	39	
60,000 - 74,999	63	4,257	955	49	3,253	183	50	50	
75,000 - 99,999	111	9,715	1,878	58	7,778	458	99	99	
100,000 - 199,999	251	36,096	6,390	226	29,480	1,965	310	310	
200,000 and over	460	595,931	28,553	515	498,242	34,130	3,159	3,159	
Total	1,469	\$659,160	\$42,456	\$933	\$547,088	\$37,161	\$3,746	\$3,746	

Missouri				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	113	\$270	\$238	\$0	\$32	\$1	\$1	\$1	
\$ 5,000 - 9,999	91	696	460	0	235	9	5	5	
10,000 - 19,999	130	1,916	1,003	14	899	37	12	12	
20,000 - 29,999	95	2,323	1,007	33	1,283	58	23	23	
30,000 - 39,999	86	2,986	983	45	1,958	96	31	31	
40,000 - 49,999	83	3,712	1,047	39	2,626	137	38	38	
50,000 - 59,999	83	4,509	1,046	44	3,382	186	46	46	
60,000 - 74,999	91	6,200	1,441	66	4,693	263	76	76	
75,000 - 99,999	116	10,208	2,012	91	8,105	476	130	130	
100,000 - 199,999	189	26,664	4,135	146	22,383	1,485	355	355	
200,000 and over	384	399,586	20,552	485	305,038	20,895	1,509	1,509	
Total	1,461	\$459,070	\$33,923	\$963	\$350,635	\$23,643	\$2,225	\$2,225	

\* 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 2002 (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	85	\$111	\$110	\$0	\$2	\$0	-\$34
\$		5,000 - 9,999	50	368	308	1	59	2	1
		10,000 - 19,999	104	1,592	1,039	19	531	22	8
		20,000 - 29,999	97	2,363	1,107	33	1,223	55	19
		30,000 - 39,999	91	3,155	1,191	23	1,941	92	28
		40,000 - 49,999	72	3,244	1,080	32	2,132	109	41
		50,000 - 59,999	79	4,349	1,240	34	3,075	166	52
		60,000 - 74,999	73	4,917	1,167	21	3,729	212	71
		75,000 - 99,999	95	8,154	1,974	45	6,135	359	101
		100,000 - 199,999	151	21,125	4,298	70	16,615	1,102	287
		200,000 and over	242	502,269	22,483	85	278,383	19,069	2,920
Total			1,139	\$551,649	\$35,998	\$363	\$313,825	\$21,188	\$3,495

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	135	\$344	\$299	\$0	\$45	\$2	\$1
\$		5,000 - 9,999	137	1,032	649	2	380	15	9
		10,000 - 19,999	153	2,279	1,188	15	1,077	44	23
		20,000 - 29,999	129	3,239	1,359	33	1,848	85	38
		30,000 - 39,999	82	2,878	951	39	1,888	94	39
		40,000 - 49,999	80	3,612	1,088	41	2,483	129	45
		50,000 - 59,999	87	4,823	1,411	44	3,368	178	52
		60,000 - 74,999	125	8,482	1,994	81	6,407	358	100
		75,000 - 99,999	174	15,090	3,188	145	11,756	686	179
		100,000 - 199,999	258	36,470	5,428	229	30,813	2,046	536
		200,000 and over	276	383,272	10,970	215	223,713	15,324	2,217
Total			1,636	\$461,521	\$28,525	\$844	\$283,777	\$18,962	\$3,238

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	7,559	\$16,732	\$15,183	\$4	\$1,545	\$62	\$37
\$		5,000 - 9,999	7,527	56,347	43,862	38	12,447	498	305
		10,000 - 19,999	16,637	249,846	151,404	4,838	93,604	3,831	2,264
		20,000 - 29,999	19,526	492,791	209,268	10,500	272,989	12,338	8,421
		30,000 - 39,999	24,668	866,228	279,816	13,436	572,933	28,653	23,062
		40,000 - 49,999	24,652	1,108,558	305,083	14,924	788,452	41,839	33,749
		50,000 - 59,999	22,680	1,244,930	308,186	15,801	920,811	50,487	40,376
		60,000 - 74,999	30,941	2,084,879	481,659	25,799	1,577,051	89,044	69,014
		75,000 - 99,999	43,683	3,796,904	792,417	45,050	2,958,867	172,987	126,913
		100,000 - 199,999	78,407	10,813,547	1,792,162	95,116	8,921,249	589,278	393,306
		200,000 and over	42,199	24,948,547	1,296,143	61,051	23,030,032	1,577,553	914,056
Total			318,479	\$45,679,308	\$5,675,183	\$286,557	\$39,149,981	\$2,566,569	\$1,611,503

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

North Carolina				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	397	\$684	\$627	\$0	\$58	\$2		-\$16	
\$ 5,000 - 9,999	323	2,447	2,033	3	411	16		7	
10,000 - 19,999	820	12,513	7,565	188	4,759	195		60	
20,000 - 29,999	648	15,993	7,033	272	8,687	387		115	
30,000 - 39,999	522	18,187	6,836	249	11,101	523		148	
40,000 - 49,999	440	19,645	6,101	238	13,306	665		209	
50,000 - 59,999	315	17,188	4,912	186	12,090	631		186	
60,000 - 74,999	383	25,698	6,114	282	19,245	1,058		302	
75,000 - 99,999	471	40,798	8,504	330	31,882	1,851		533	
100,000 - 199,999	760	104,964	16,423	606	87,635	5,789		1,600	
200,000 and over	815	922,983	40,483	863	743,963	50,961		7,355	
Total	5,894	\$1,181,099	\$106,630	\$3,218	\$933,137	\$62,081		\$10,498	

Ohio				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	281	\$542	\$486	\$0	\$56	\$2		-\$22	
\$ 5,000 - 9,999	216	1,575	1,047	2	526	21		12	
10,000 - 19,999	294	4,259	2,210	48	2,000	83		41	
20,000 - 29,999	224	5,581	2,183	72	3,327	153		62	
30,000 - 39,999	178	6,183	1,991	77	4,115	205		92	
40,000 - 49,999	171	7,728	2,070	105	5,554	290		79	
50,000 - 59,999	166	9,085	2,319	82	6,684	362		91	
60,000 - 74,999	212	14,362	3,480	146	10,662	600		142	
75,000 - 99,999	255	21,961	4,394	225	17,271	1,008		279	
100,000 - 199,999	522	72,841	10,841	466	61,534	4,078		904	
200,000 and over	882	1,688,504	128,522	861	1,322,824	90,613		5,703	
Total	3,401	\$1,832,621	\$159,542	\$2,084	\$1,434,553	\$97,415		\$7,382	

Pennsylvania				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	2,399	\$6,088	\$5,396	\$0	\$692	\$28		-\$32	
\$ 5,000 - 9,999	2,294	16,921	12,955	29	3,937	157		90	
10,000 - 19,999	4,384	66,123	40,252	1,453	24,415	998		505	
20,000 - 29,999	4,489	112,385	49,070	3,125	60,169	2,665		1,592	
30,000 - 39,999	4,390	153,534	52,936	3,451	97,123	4,601		3,216	
40,000 - 49,999	4,174	187,624	55,753	3,911	127,960	6,324		4,344	
50,000 - 59,999	3,819	209,702	54,844	4,053	150,632	7,758		5,200	
60,000 - 74,999	4,605	309,203	70,626	5,247	233,251	12,704		8,414	
75,000 - 99,999	4,745	408,637	79,810	5,734	322,786	18,656		11,809	
100,000 - 199,999	5,073	683,325	105,016	5,860	571,278	37,524		19,216	
200,000 and over	3,556	3,157,553	142,980	4,206	2,623,153	179,686		36,672	
Total	43,928	\$5,311,096	\$669,638	\$37,071	\$4,215,396	\$271,102		\$91,026	

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

Rhode Island			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	129	\$314	\$277	\$0	\$37	\$1	\$1	
\$ 5,000 -	9,999	162	1,199	765	3	430	17	10	
10,000 -	19,999	189	2,770	1,418	41	1,311	54	20	
20,000 -	29,999	127	3,191	1,279	49	1,863	84	29	
30,000 -	39,999	109	3,751	1,169	47	2,536	126	43	
40,000 -	49,999	87	3,870	1,147	28	2,695	142	65	
50,000 -	59,999	85	4,638	1,192	68	3,378	181	68	
60,000 -	74,999	106	7,116	1,653	76	5,387	302	94	
75,000 -	99,999	133	11,461	2,450	121	8,758	508	149	
100,000 -	199,999	258	36,670	6,088	245	30,078	2,000	619	
200,000	and over	278	327,580	9,863	248	165,236	11,319	2,409	
Total		1,663	\$402,559	\$27,300	\$927	\$221,708	\$14,734	\$3,506	

South Carolina			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	229	\$344	\$316	\$0	\$29	\$1	\$1	
\$ 5,000 -	9,999	168	1,268	1,096	3	169	7	3	
10,000 -	19,999	304	4,589	2,882	58	1,649	67	23	
20,000 -	29,999	246	6,136	2,900	109	3,127	137	40	
30,000 -	39,999	170	5,904	2,253	101	3,550	165	54	
40,000 -	49,999	181	8,157	2,639	108	5,368	266	83	
50,000 -	59,999	146	7,964	2,281	59	5,623	287	81	
60,000 -	74,999	162	10,851	2,730	99	7,965	434	133	
75,000 -	99,999	167	14,427	3,347	118	10,891	632	193	
100,000 -	199,999	248	33,988	5,693	137	28,049	1,853	573	
200,000	and over	304	227,421	12,476	181	185,585	12,713	3,009	
Total		2,325	\$321,048	\$38,614	\$973	\$252,004	\$16,561	\$4,193	

Tennessee			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	94	\$147	\$131	\$0	\$17	\$1	\$1	
\$ 5,000 -	9,999	93	693	545	1	147	6	3	
10,000 -	19,999	123	1,835	1,120	19	696	28	13	
20,000 -	29,999	105	2,648	1,128	31	1,489	67	24	
30,000 -	39,999	120	4,205	1,474	52	2,680	129	49	
40,000 -	49,999	88	3,946	1,213	31	2,702	138	54	
50,000 -	59,999	78	4,273	1,242	40	2,991	155	38	
60,000 -	74,999	96	6,444	1,620	46	4,778	262	76	
75,000 -	99,999	116	9,956	2,143	93	7,656	446	131	
100,000 -	199,999	200	27,752	4,626	181	22,850	1,513	300	
200,000	and over	278	376,122	20,262	312	331,580	22,713	1,785	
Total		1,391	\$438,021	\$35,502	\$806	\$377,586	\$25,458	\$2,473	

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

Texas				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	296	\$557	\$484	\$0	\$73	\$3	\$2		
\$ 5,000 - 9,999	195	1,489	1,153	4	332	13	8		
10,000 - 19,999	534	8,193	4,545	96	3,552	146	58		
20,000 - 29,999	384	9,424	4,034	144	5,246	235	81		
30,000 - 39,999	323	11,190	3,886	159	7,131	348	116		
40,000 - 49,999	245	11,031	3,090	131	7,749	406	126		
50,000 - 59,999	253	13,885	3,548	131	10,206	554	185		
60,000 - 74,999	324	21,813	5,325	207	16,281	915	282		
75,000 - 99,999	447	38,987	7,585	331	31,003	1,829	540		
100,000 - 199,999	864	123,675	20,533	778	101,544	6,761	1,687		
200,000 and over	1,760	4,284,143	207,097	2,050	2,600,701	178,148	12,513		
Total	5,625	\$4,524,387	\$261,280	\$4,031	\$2,783,818	\$189,358	\$15,599		

Vermont				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	281	\$647	\$568	\$0	\$80	\$3	\$0		
\$ 5,000 - 9,999	274	2,016	1,418	0	597	24	12		
10,000 - 19,999	457	6,853	3,861	93	2,898	119	52		
20,000 - 29,999	398	10,016	4,050	181	5,785	262	124		
30,000 - 39,999	354	12,326	4,048	184	8,094	392	204		
40,000 - 49,999	353	15,901	4,412	261	11,228	565	305		
50,000 - 59,999	372	20,375	5,129	304	14,941	773	371		
60,000 - 74,999	393	26,449	5,947	338	20,164	1,092	509		
75,000 - 99,999	481	41,087	7,776	426	32,798	1,901	887		
100,000 - 199,999	451	61,114	8,828	462	51,729	3,402	1,378		
200,000 and over	349	274,481	12,126	332	252,259	17,280	3,388		
Total	4,163	\$471,264	\$58,162	\$2,581	\$400,573	\$25,812	\$7,230		

Virginia				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	417	\$738	\$662	\$0	\$76	\$3	\$2		
\$ 5,000 - 9,999	319	2,381	1,787	1	592	24	12		
10,000 - 19,999	620	9,320	5,205	108	4,007	164	64		
20,000 - 29,999	647	16,128	6,442	230	9,428	430	139		
30,000 - 39,999	488	16,926	5,588	189	11,125	549	169		
40,000 - 49,999	407	18,316	5,196	178	12,942	670	190		
50,000 - 59,999	319	17,476	4,381	173	12,883	693	205		
60,000 - 74,999	400	26,815	6,050	264	20,444	1,151	325		
75,000 - 99,999	572	49,546	10,144	387	39,015	2,299	663		
100,000 - 199,999	1,166	163,524	25,081	899	136,737	9,073	2,285		
200,000 and over	1,924	2,104,973	111,351	2,222	1,630,940	111,719	16,710		
Total	7,279	\$2,426,142	\$181,887	\$4,651	\$1,878,190	\$126,775	\$20,764		

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

				Before Proration					
Washington		Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
	Under	\$ 5,000	101	\$169	\$151	\$0	\$18	\$1	\$0
\$	5,000 -	9,999	82	606	448	0	157	6	3
	10,000 -	19,999	132	2,012	1,142	31	838	35	11
	20,000 -	29,999	151	3,738	1,646	49	2,042	92	30
	30,000 -	39,999	105	3,609	1,305	35	2,268	109	28
	40,000 -	49,999	84	3,769	1,174	27	2,567	133	42
	50,000 -	59,999	79	4,347	1,199	34	3,078	167	42
	60,000 -	74,999	110	7,462	1,694	54	5,714	321	73
	75,000 -	99,999	110	9,512	2,084	65	7,363	432	103
	100,000 -	199,999	259	36,737	6,070	198	30,382	2,021	437
	200,000	and over	476	3,018,625	240,978	473	2,733,326	187,233	3,422
		Total	1,689	\$3,090,585	\$257,892	\$966	\$2,787,755	\$190,549	\$4,192

				Before Proration					
Wisconsin		Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
	Under	\$ 5,000	112	\$206	\$182	\$0	\$24	\$1	\$1
\$	5,000 -	9,999	93	674	474	0	200	8	5
	10,000 -	19,999	126	1,818	933	6	880	36	17
	20,000 -	29,999	78	1,911	792	21	1,098	51	26
	30,000 -	39,999	61	2,118	716	15	1,387	70	22
	40,000 -	49,999	49	2,190	571	13	1,606	85	29
	50,000 -	59,999	60	3,294	853	37	2,404	130	38
	60,000 -	74,999	75	4,989	1,117	35	3,837	219	59
	75,000 -	99,999	83	7,221	1,351	69	5,801	339	73
	100,000 -	199,999	151	21,427	3,100	160	18,167	1,209	280
	200,000	and over	245	390,657	17,727	284	318,086	21,789	1,005
		Total	1,133	\$436,505	\$27,816	\$640	\$353,489	\$23,936	\$1,554

				Before Proration					
District of Columbia		Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
	Under	\$ 5,000	57	\$92	\$81	\$0	\$11	\$0	\$0
\$	5,000 -	9,999	30	222	179	0	43	2	1
	10,000 -	19,999	83	1,254	635	1	619	25	10
	20,000 -	29,999	84	2,128	724	25	1,379	65	32
	30,000 -	39,999	78	2,708	789	6	1,913	100	42
	40,000 -	49,999	52	2,335	522	7	1,806	101	30
	50,000 -	59,999	51	2,783	630	9	2,091	119	34
	60,000 -	74,999	62	4,128	863	10	3,254	193	60
	75,000 -	99,999	94	8,025	1,729	16	6,280	381	95
	100,000 -	199,999	206	29,798	4,959	87	24,459	1,639	337
	200,000	and over	698	934,924	62,830	564	852,475	58,394	13,096
		Total	1,495	\$988,397	\$73,941	\$725	\$894,330	\$61,019	\$13,736

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

All Other States				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	783	\$1,418	\$1,279	\$0	\$139	\$6	\$5	\$5	
\$ 5,000 - 9,999	649	4,859	3,481	1	1,376	55	29	29	
10,000 - 19,999	1,282	19,435	10,800	173	8,421	345	114	114	
20,000 - 29,999	933	23,160	10,068	326	12,714	569	170	170	
30,000 - 39,999	802	28,035	9,815	349	17,784	853	239	239	
40,000 - 49,999	639	28,753	8,967	397	19,389	979	251	251	
50,000 - 59,999	521	28,611	7,928	343	20,340	1,071	313	313	
60,000 - 74,999	663	44,719	11,310	489	32,807	1,817	546	546	
75,000 - 99,999	774	66,917	14,332	604	51,981	3,030	799	799	
100,000 - 199,999	1,201	167,059	26,466	1,029	139,156	9,210	2,107	2,107	
200,000 and over	1,574	2,486,580	150,769	1,474	1,802,513	123,472	8,995	8,995	
Total	9,821	\$2,899,546	\$255,214	\$5,186	\$2,106,620	\$141,407	\$13,571	\$13,571	

Canada				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	214	\$323	\$323	\$0	\$0	\$0	\$0	\$0	
\$ 5,000 - 9,999	78	597	529	2	66	3	2	2	
10,000 - 19,999	175	2,578	1,502	44	1,032	42	31	31	
20,000 - 29,999	128	3,187	1,108	59	2,021	94	79	79	
30,000 - 39,999	117	4,056	1,080	59	2,916	150	129	129	
40,000 - 49,999	105	4,698	951	89	3,658	202	179	179	
50,000 - 59,999	75	4,092	707	60	3,326	191	153	153	
60,000 - 74,999	78	5,253	992	60	4,201	244	191	191	
75,000 - 99,999	75	6,510	935	61	5,515	335	267	267	
100,000 - 199,999	95	13,072	1,137	86	11,849	790	543	543	
200,000 and over	81	46,364	1,288	85	44,991	3,082	1,420	1,420	
Total	1,221	\$90,733	\$10,552	\$606	\$79,575	\$5,133	\$2,994	\$2,994	

China				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	263	\$284	\$284	\$0	\$1	\$0	\$0	\$0	
\$ 5,000 - 9,999	94	715	649	0	66	3	1	1	
10,000 - 19,999	133	1,837	1,014	3	820	34	26	26	
20,000 - 29,999	36	928	325	7	595	28	21	21	
30,000 - 39,999	22	747	146	1	600	32	23	23	
40,000 - 49,999	14	632	142	2	487	27	21	21	
50,000 - 59,999	d/	d/	d/	d/	d/	d/	d/	d/	
60,000 - 74,999	d/	d/	d/	d/	d/	d/	d/	d/	
75,000 - 99,999	13	1,082	142	7	933	56	29	29	
100,000 - 199,999	17	2,206	216	10	1,980	132	91	91	
200,000 and over	13	7,615	166	14	7,435	509	67	67	
Total	621	16,986	3,249	47	13,690	864	314	314	

d/ Tax Law secrecy provisions prohibit disclosure.

\* 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 2002 (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	\$123	\$122	\$0	\$0	\$0	\$0
\$ 5,000 -	9,999	44	334	299	0	35	1	0
10,000 -	19,999	46	660	392	1	267	11	8
20,000 -	29,999	36	902	343	2	557	26	18
30,000 -	39,999	24	832	244	10	579	30	26
40,000 -	49,999	26	1,154	307	0	847	48	44
50,000 -	59,999	14	747	125	0	622	37	31
60,000 -	74,999	21	1,438	227	5	1,206	73	60
75,000 -	99,999	31	2,691	337	6	2,348	145	106
100,000 -	199,999	66	9,308	769	30	8,509	571	384
200,000	and over	71	39,837	1,026	82	35,093	2,404	1,157
Total		464	\$58,026	\$4,191	\$136	\$50,063	\$3,345	\$1,835

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	193	\$156	\$160	\$0	\$4	\$0	\$0
\$ 5,000 -	9,999	60	445	415	1	29	1	0
10,000 -	19,999	61	889	479	0	410	17	12
20,000 -	29,999	32	803	269	2	532	25	17
30,000 -	39,999	28	1,001	234	1	766	41	34
40,000 -	49,999	17	766	146	0	619	36	29
50,000 -	59,999	16	885	181	0	704	41	34
60,000 -	74,999	23	1,551	237	0	1,314	80	69
75,000 -	99,999	26	2,282	217	5	2,060	129	99
100,000 -	199,999	64	8,773	650	26	8,097	543	405
200,000	and over	54	24,055	668	49	21,568	1,477	658
Total		574	\$41,607	\$3,656	\$84	\$36,104	\$2,390	\$1,356

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	786	\$2,629	\$2,629	\$0	\$0	\$0	\$0
\$ 5,000 -	9,999	525	3,487	3,370	0	117	5	1
10,000 -	19,999	78	1,010	604	0	406	16	15
20,000 -	29,999	d/	d/	d/	d/	d/	d/	d/
30,000 -	39,999	d/	d/	d/	d/	d/	d/	d/
40,000 -	49,999	d/	d/	d/	d/	d/	d/	d/
50,000 -	59,999	d/	d/	d/	d/	d/	d/	d/
60,000 -	74,999	d/	d/	d/	d/	d/	d/	d/
75,000 -	99,999	d/	d/	d/	d/	d/	d/	d/
100,000 -	199,999	d/	d/	d/	d/	d/	d/	d/
200,000	and over	d/	d/	d/	d/	d/	d/	d/
Total		1,419	10,626	6,936	9	3,681	227	173

d/ Tax Law secrecy provisions prohibit disclosure.

\* 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 2002 (Cont'd)**  
(Dollar Data in Thousands)

All Other Countries +			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Income Class*									
Under	\$	5,000	5,037	\$5,977	\$5,895	\$4	\$75	\$3	\$3
\$		5,000 -	1,786	13,187	11,926	24	1,237	50	21
		10,000 -	2,961	44,360	24,215	398	19,691	805	540
		20,000 -	1,847	45,025	17,364	599	27,049	1,235	819
		30,000 -	1,169	40,525	12,002	517	27,984	1,412	1,027
		40,000 -	891	39,917	9,543	400	29,945	1,625	1,192
		50,000 -	599	32,801	6,660	289	25,767	1,452	1,003
		60,000 -	796	53,733	9,344	407	43,920	2,589	1,814
		75,000 -	902	77,751	11,411	437	65,693	4,012	2,765
		100,000 -	1,695	240,595	22,510	933	216,319	14,497	9,271
		200,000 and over	2,526	2,256,572	47,249	2,621	2,125,486	145,595	40,267
		Total	20,209	\$2,850,442	\$178,119	\$6,628	\$2,583,167	\$173,275	\$58,723

Residence Unknown ++			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Income Class*									
Under	\$	5,000	4,515	\$6,534	\$6,232	\$0	\$299	\$12	-\$67
\$		5,000 -	2,861	21,273	18,132	28	3,112	125	49
		10,000 -	5,042	74,693	40,698	574	33,407	1,364	824
		20,000 -	3,318	81,605	31,321	968	49,306	2,258	1,317
		30,000 -	2,626	91,256	27,167	1,104	62,960	3,183	1,990
		40,000 -	2,174	97,361	24,431	967	71,957	3,872	2,498
		50,000 -	1,708	93,638	20,890	865	71,883	4,010	2,621
		60,000 -	1,907	127,895	25,047	1,195	101,653	5,891	3,815
		75,000 -	2,090	180,874	30,082	1,244	149,235	9,018	5,989
		100,000 -	3,709	528,158	59,796	2,452	465,760	31,163	21,455
		200,000 and over	3,687	4,197,589	155,439	3,464	3,889,879	266,456	89,560
		Total	33,637	\$5,500,876	\$439,237	\$12,861	\$4,899,452	\$327,353	\$130,050

\* Federal source New York adjusted gross income (includes non-New York income).

+ Includes other foreign countries.

++ Includes individuals filing a nonresident IT-203 return but indicating a New York address. This category includes tax returns completed by preparers located in New York filing on behalf of nonresidents.





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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 2002. As with full year nonresidents, 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 2002, part-year resident filers represented 2 percent of all personal income tax filers. As Table 9 indicates, the number of filers identified as part-year residents decreased by 6.2 percent to 179,189 in 2002. Moreover, tax liability reported by part-year residents was \$350 million in 2002, or 19 percent less than 2001.

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 2001 and 2002 (Dollar Data in Thousands)**

Item	2001	2002	Change	
			Number	Percent
<b>All Returns</b>				
Number	191,032	179,189	-11,843	-6.2
Total Income*	\$15,449,317	\$11,846,311	-\$3,603,006	-23.3
Tax Liability**	\$434,851	\$350,346	-\$84,505	-19.4
<b>Taxable Returns</b>				
Number	157,267	143,649	-13,618	-8.7
Total Income*	\$14,717,477	\$11,237,107	-\$3,480,370	-23.6
Tax Liability**	\$438,474	\$355,231	-\$83,243	-19.0
<b>Nontaxable Returns</b>				
Number	33,765	35,540	1,775	5.3
Total Income*	\$731,840	\$609,204	-\$122,636	-16.8
Tax Liability**	-\$3,623	-\$4,885	-\$1,262	34.8

\* Total income is federal source New York adjusted gross income (includes non-New York income).

\*\* Includes refundable tax credits.

**Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns) in 2002 (Dollar Data in Thousands)**

Income Class *	Number	NYAGI*	Deductions	Before Proration			Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$5,000	10,835	\$25,059	\$23,730	\$0	\$1,329	\$53	-\$251
\$5,000 - 9,999	15,366	116,605	99,109	198	17,295	692	-749
10,000 - 19,999	33,594	500,482	285,509	8,588	206,337	8,430	1,454
20,000 - 29,999	25,510	630,459	240,519	9,379	380,497	17,376	8,693
30,000 - 39,999	19,386	674,832	196,159	7,300	471,228	23,903	14,023
40,000 - 49,999	14,714	658,149	161,637	6,279	490,156	26,276	15,333
50,000 - 59,999	10,583	579,061	126,476	5,123	447,365	24,806	14,525
60,000 - 74,999	11,672	782,599	151,813	6,332	624,399	35,866	20,970
75,000 - 99,999	12,426	1,074,108	180,344	7,722	885,823	52,928	30,637
100,000 - 199,999	17,145	2,337,167	303,866	12,352	2,020,278	133,848	78,516
200,000 and over	7,958	4,467,790	198,734	6,693	4,233,564	289,998	167,195
<b>Total</b>	<b>179,189</b>	<b>\$11,846,311</b>	<b>\$1,967,896</b>	<b>\$69,966</b>	<b>\$9,778,270</b>	<b>\$614,176</b>	<b>\$350,346</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 2002 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 2002 appears in the Appendix.

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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 — 2002**

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# Resident Fast Form Income Tax Return

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



# IT-100



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

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

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

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

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

**(C) Were you a city of New York resident** for all of 2002? *(Part-year residents must file Form IT-201; see instructions.)* .....  Yes  No

**(D) Were you a city of Yonkers resident** for all of 2002? *(Part-year residents must file Form IT-201; see instructions.)* .....  Yes  No

1	Number of federal exemptions <i>(1040EZ filers - enter "1" if single, "2" if married; 1040A filers - copy from line 6d. We will figure your New York State dependent exemptions for you.)</i> .....	<input type="text"/>	Dollars	<input type="text"/>	Cents	<input type="text"/>
2	Wages, salaries, tips, etc. <i>(1040EZ filers - copy from line 1; 1040A filers - copy from line 7)</i> .....	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
3	Taxable interest income <i>(1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)</i> .....	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
4	Interest income on U.S. government bonds included on line 3 above .....	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
5	Ordinary dividends <i>(1040EZ filers - enter "0"; 1040A filers - copy from line 9)</i> .....	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
6	Unemployment compensation <i>(1040EZ filers - copy from line 3; 1040A filers - copy from line 13)</i> .....	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
7	Individual retirement arrangement (IRA) deduction <i>(1040EZ filers - enter "0"; 1040A filers - copy from line 17)</i> .....	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
8	<b>Voluntary gifts/contributions</b> <i>(whole dollar amounts only; see instructions)</i> Olympic Fund ... <input type="checkbox"/> o. <input type="checkbox"/> Return a Gift to Wildlife ... <input type="checkbox"/> w. <input type="text"/> Breast Cancer Research Fund ... <input type="checkbox"/> b. <input type="text"/> Missing/Exploited Children Fund ... <input type="checkbox"/> c. <input type="text"/> Alzheimer's Fund ... <input type="checkbox"/> a. <input type="text"/>					
9	<b>Amount of federal</b> earned income credit <i>(see instructions and complete the back of this form)</i> .....	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	
10	<b>Amount of federal</b> child and dependent care credit <i>(see instructions and complete the back of this form)</i> .....	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	

**Lines 11, 12, and 13 — Tax withheld** *(from your wage and tax statement(s))*

New York State	<input type="text"/>	City of New York	<input type="text"/>	City of Yonkers	<input type="text"/>
11.	<input type="text"/>	12.	<input type="text"/>	13.	<input type="text"/>

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<b>Third – party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? <i>(see instructions)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> <i>(complete the following)</i>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

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

<b>Sign your return here</b>	Your signature
	Spouse's signature <i>(if joint return)</i>
	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 2002? If **No**, stop; you do not qualify for the NYS credit .....  2.  Yes  No
- 3 Was your 2002 investment income greater than \$2,550? If **Yes**, stop; you do not qualify for the NYS credit (see instructions) ...  3.  Yes  No
- 4 Did you claim qualifying children on your 2002 **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="checkbox"/>	<input type="checkbox"/>	• <input type="checkbox"/>	• <input style="width: 100px;" type="text"/>	• <input style="width: 50px;" type="text"/>
	•	<input type="checkbox"/>	<input type="checkbox"/>	• <input type="checkbox"/>	• <input style="width: 100px;" type="text"/>	• <input style="width: 50px;" type="text"/>

\* Place an **X** in this box **only** if you checked **Yes** on your 2002 federal Schedule EIC, line 4a.  
 \*\* Place an **X** in this box **only** if you checked **Yes** on your 2002 federal Schedule EIC, line 4b.

- 5 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 .....  5.  Dollars  Cents
- 6 Are you having the IRS figure the credit for you? If **Yes**, write **EIC** in the area at the left of line 9 on the front of this form .....  6.  Yes  No

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

- 7 If you are claiming the **child and dependent care credit**, list below the qualifying persons you are claiming. If you are also 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 8 below .....  7.

First name, middle initial, and last name	Qualified expenses paid in 2002	* Person with disability	Social security number	Year of birth
		• <input type="checkbox"/>	• <input style="width: 100px;" type="text"/>	• <input style="width: 50px;" type="text"/>
		• <input type="checkbox"/>	• <input style="width: 100px;" type="text"/>	• <input style="width: 50px;" type="text"/>

- \* See instructions.  
 8 Can you claim an exemption for all the qualifying persons listed above? .....  8. Yes  No
- 9 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 style="width: 100px;" type="text"/>	• <input style="width: 50px;" type="text"/> Dollars <input style="width: 30px;" type="text"/> Cents
		• <input style="width: 100px;" type="text"/>	• <input style="width: 50px;" type="text"/> Dollars <input style="width: 30px;" type="text"/> Cents

- 10 Qualified expenses (see instructions) .....  10.  Dollars  Cents

If you are claiming expenses paid for a dependent child born in 1989, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 2002, through the day preceding the child's 13th birthday.

- 11 Enter your earned income (see instructions) .....  11.  Dollars  Cents
- 12 If your filing status is  $\textcircled{2}$  *Married filing joint return*, enter your spouse's earned income (see instructions) ....  12.  Dollars  Cents
- 13 Enter the total amount of dependent care benefits you received (from your federal Form(s) W-2, box 10) ..  13.  Dollars  Cents

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



**IT-200**

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Attach label, or print or type	<b>Important:</b> You <b>must</b> 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
	City, village, or post office	State	ZIP code
<b>Permanent home address</b> (see page 14) (number and street or rural route)			Apartment number
City, village, or post office		State <b>NY</b>	ZIP code
		If taxpayer is deceased, enter <b>first name</b> and <b>date of death</b> .	

▼ Your social security number	<input type="text"/>
▼ Spouse's social security number	<input type="text"/>
NY State county of residence	● <input type="text"/>
School district name	● ● <input type="text"/>
School district code number	<input type="text"/>

- (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 2002? (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) .....

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

	Dollars	Cents
1 Wages, salaries, tips, etc. ....	<input type="text"/>	<input type="text"/>
2 Taxable interest income ....	<input type="text"/>	<input type="text"/>
3 Ordinary dividends ....	<input type="text"/>	<input type="text"/>
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 12 below) ....	<input type="text"/>	<input type="text"/>
5 Unemployment compensation ....	<input type="text"/>	<input type="text"/>
6 Add lines 1 through 5 ....	<input type="text"/>	<input type="text"/>
7 Individual retirement arrangement (IRA) deduction (see instructions, page 9) ....	<input type="text"/>	<input type="text"/>
8 Subtract line 7 from line 6. This is your <b>federal adjusted gross income</b> (see instructions, page 9) ....	<input type="text"/>	<input type="text"/>
9 Public employee contributions (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
10 Flexible benefits program (IRC 125 amount) (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
11 Add lines 8, 9, and 10 .....	<input type="text"/>	<input type="text"/>
12 Taxable refunds, credits, or offsets of state and local income taxes from line 4 above	<input type="text"/>	<input type="text"/>
13 Interest income on U.S. government bonds (see instructions, page 9) .....	<input type="text"/>	<input type="text"/>
14 New York standard deduction (see instructions, page 9) .....	<input type="text"/>	<input type="text" value="00"/>
15 Exemptions <b>for dependents only</b> (not the same as total federal exemptions; see instructions, page 10)	<input type="text" value="000"/>	<input type="text" value="00"/>
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) .....	<input type="text"/>	<input type="text"/>
17 Subtract line 16 from line 11. This is your <b>taxable income</b> (if \$65,000 or more, <b>stop</b> ; you must file Form IT-201) .....	<input type="text"/>	<input type="text"/>

**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.

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.  .

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

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

28 **Voluntary gifts/contributions** (whole dollar amounts only) (see instructions, page 11)  
 Return a Gift to Wildlife ....  w.  . Missing/Exploited Children Fund ...  c.  .  
 Breast Cancer Research Fund ...  b.  . Olympic Fund .....  o.  .  
 Alzheimer's Fund .....  a.  . **Total of your line 28 gifts and contributions =** 28.  . **00**

29 Add lines 21, 27, and 28 ..... 29.  .

30 New York State child and dependent care credit (from Form IT-216; attach form) 30.  .

31 New York State earned income credit (from Form IT-215; attach form) 31.  .

32 Real property tax credit (from Form IT-214; attach form) ..... 32.  .

33 College tuition credit (from Form IT-272; attach form) ..... 33.  .

34 City of New York school tax credit (see instructions, page 12) ..... 34.  .

35 Total New York State tax withheld (staple wage and tax statements; see instr., page 12) 35.  .

36 Total city of New York tax withheld (staple wage and tax statements; see instr., page 13) 36.  .

37 Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 13) 37.  .

• 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.

38 Add lines 30 through 37 ..... 38.  .

39 If line 38 is more than line 29, subtract line 29 from line 38. This is the amount to be **refunded to you** ..... 39.  .

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

40 If line 38 is less than line 29, subtract line 38 from line 29. 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 2002 income tax on it) .... 40.  .

**Third – party designee** Do you want to allow another person to discuss this return with the Tax Dept? (see page 14)  Yes  No (complete the following)  No

Designee's name  Designee's phone number ( )  Personal identification number (PIN)

**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**

**Sign your return here**

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, 2002, through December 31, 2002, or fiscal year beginning .....



# IT-201

0 2

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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 2</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 37) (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 16)* .....
- (D) If you or your spouse maintained any living quarters in NY City** during 2002, mark an **X** in the box *(see pg. 16)* ....
- (E) City of New York residents and city of New York part-year residents only:** *(see page 17)*
- (1) Number of months you lived in New York City in 2002 ....
- (2) Number of months your spouse lived in New York City in 2002 ....

Staple check or money order here.

--	--	--

### Federal income and adjustments

**Only full-year NY 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 18). Also see page 18 instructions 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 18)</i> <u>Identify:</u> .....	15.	.
16 Add lines 1 through 15 .....	16.	.
17 Total federal adjustments to income <i>(see page 18)</i> <u>Identify:</u> .....	17.	.
18 Subtract line 17 from line 16. This is your federal adjusted gross income .....	18.	.

### New York additions *(see page 19)*

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 19)</i> ..	20.	.
21 College choice tuition savings distributions .....	21.	.
22 Other <i>(see page 19)</i> <u>Identify:</u> .....	22.	.
23 Add lines 18 through 22 .....	23.	.

### New York subtractions *(see page 22)*

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 22)</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 deduction / earnings distributions .....	29.	.
30 Other <i>(see page 23)</i> <u>Identify:</u> .....	30.	.
31 Add lines 24 through 30 .....	31.	.
32 Subtract line 31 from line 23. This is your New York adjusted gross income .....	32.	.

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

IT-201 (2002) (back)

Dollars

Cents

33	Enter the amount from <b>line 32</b> 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 <b>X</b> in the appropriate box: <input type="checkbox"/> Standard <input checked="" type="checkbox"/> Itemized	34.		.	
35	Subtract line 34 from line 33 .....	35.		.	
36	<b>Exemptions for dependents only</b> (not the same as total federal exemptions; see page 26) .....	36.	000	.	00
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 pages 65-72; if line 33 is more than \$100,000, see page 27) ...	38.		.	
39	New York State household credit (from table I, II, or III on page 28) .....	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 64) .....	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 36; attach form) .....	43.		.	
44	<b>Add lines 42 and 43.</b> This is the total of your <b>New York State taxes</b> .....	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 73-80) ..	45.		.	
46	City of New York household credit (from table IV, V, or VI, page 29) ..	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 41; attach form) .....	48.		.	
49	Add lines 47 and 48 .....	49.		.	
50	City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 67) ..	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 30) ....	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 29 and 30 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 <b>city of New York and city of Yonkers taxes</b> .....	55.		.	
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**Voluntary gifts/contributions** (whole dollar amounts only; see page 31)

56	Return a Gift to Wildlife ..... <input type="checkbox"/> w. _____, Missing/Exploited Children Fund .. <input type="checkbox"/> c. _____, Breast Cancer Research Fund .. <input type="checkbox"/> b. _____, Olympic Fund ..... <input type="checkbox"/> o. _____, Alzheimer's Fund ..... <input type="checkbox"/> a. _____, Total of your line 56 gifts and contributions =	56.		.	00
57	<b>Add lines 44, 55, and 56.</b> This is your total <b>New York State, New York City and Yonkers taxes, and gifts/contributions</b> ....	57.		.	

**Payments and refundable credits** (see page 32)

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 (E) on front; see page 32) ..	62.		.	
63	Other refundable credits (from Form IT-201-ATT, Part IV, line 82) ...	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 estimated tax payments / Amount paid with 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. See Step 7 on page 38 for the proper assembly of your return and attachments.

68	<b>Add lines 58 through 67.</b> This is the total of your <b>payments</b> .....	68.		.	
69	<b>Amount overpaid</b> If line 68 is <b>more than</b> line 57, subtract line 57 from line 68 .....	69.		.	
70	Amount of line 69 that you want <b>refunded to you</b> .....	Refund	70.		
a	Routing number : _____	b	Type : <input type="checkbox"/> Checking <input type="checkbox"/> Savings	◀ You can choose to have your refund sent directly to your bank account. See instructions on page 34 and fill in lines 70a, b, and c.	
c	Account number : _____				
71	<b>Estimated tax only</b> Amount of line 69 that you want applied to your 2003 estimated tax. (Do not include any amount that you claimed as a refund on line 70.) ....	71.		.	
72	<b>Amount you owe</b> If line 68 is <b>less than</b> line 57, subtract line 68 from line 57. For details on how to pay, see page 35 .....	Owe	72.		
73	Estimated tax penalty (Include this amount in line 72 or reduce the overpayment on line 69. See page 35.) ....	73.		.	

Sign your return below.

<b>Third - party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? (see page 36) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> (complete the following) <input checked="" type="checkbox"/> No <input type="checkbox"/>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN) _____

<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) ( )



Nonresident and Part-Year Resident Income Tax Return

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



IT-203

For the year January 1, 2002, through December 31, 2002, or fiscal tax year beginning ... 0 2

For office use only



Form with fields for personal information, mailing address, apartment number, and social security numbers.

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

\* For filing status 2 or 3, enter both spouses' social security numbers above, unless filing Form IT-203-C (see instructions).

Table with columns for Federal amount (Dollars, Cents) and New York State amount (Dollars, Cents). Rows include various income types (Wages, dividends, etc.) and adjustments.

Tax Computation	31	Enter the amount from line 30, <b>Federal amount</b> column on the front page	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.		.	
Credits	36	New York State tax on line 35 amount (use the <b>tan NY State Tax Table</b> on page 43; if line 31 is more than \$100,000, see page 26)	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 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.		.	

Cities	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 50)	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 24)	47.		.	
	48	Add lines 46 and 47. This is the total of your <b>New York State taxes</b>	48.		.	
	49	Other city of New York taxes (from Form IT-203-B, line 27)	49.		.	
	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.		.		

See instructions on page 28 for figuring city of New York and city of Yonkers taxes and surcharges.

53	<b>Voluntary gifts/contributions</b> (whole dollar amounts only; see page 28) <input type="checkbox"/> Olympic Fund <input type="checkbox"/> o. <input type="checkbox"/> <input type="checkbox"/> Return a Gift to Wildlife <input type="checkbox"/> w. <input type="checkbox"/> <input type="checkbox"/> Breast Cancer Research Fund <input type="checkbox"/> b. <input type="checkbox"/> <input type="checkbox"/> Missing/Exploited Children Fund <input type="checkbox"/> c. <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.		.	

Payments	55	Part-year city of New York school tax credit (also complete item D on front)	55.		.	
	56	Other refundable credits (from Form IT-203-B, line 67)	56.		.	
	57	<b>Total New York State tax withheld</b> (see page 28)	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.		.		

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.

Refund	61	Add lines 55 through 60. This is the total of your <b>payments</b>	61.		.	
	62	<b>Amount overpaid.</b> 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> <input type="checkbox"/> Refund a Routing number <input type="checkbox"/> b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings c Account number <input type="checkbox"/>	63.		.	

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

Owe	64	<b>Estimated tax:</b> Amount of line 62 that you want applied to your 2003 estimated tax (subtract line 63 from line 62)	64.		.	
	65	<b>Amount you owe.</b> If line 61 is less than line 54, subtract line 61 from line 54 For details on how to pay, see pages 30 and 31	Owe 65.		.	
66	Penalty for underpayment of tax (will reduce line 62 or increase line 65; see page 31)	66.		.		

Staple payment to front of return.

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 2002?** (If Yes, complete Schedule B of Form IT-203-ATT; attach form) Yes  No

Third - party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No (complete the following) <input type="checkbox"/> No		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

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

**Office of Tax Policy Analysis  
W.A. Harriman State Campus Office  
Albany, New York 12227  
Phone: (518) 457-3187  
Web Site: [www.tax.state.ny.us/statistics](http://www.tax.state.ny.us/statistics)**