



September 2003

Analysis of 2000 Personal Income Tax Returns

*Profile of Income, Deductions,
Credits and Tax*

Contents

Statistical Highlights of 2000 Returns		1
	Summary	1
Introduction and Background		3
	Comparison With Prior Year Reports	4
	Comparison With Other OTPA Reports	5
Prominent Features		7
Statistical Summary		11
	Distribution of Taxpayer Income and Tax Liability	12
	Income Sources	15
	Standard and Itemized Deductions	16
	Dependent Exemptions	18
	Credits	19
Selected Historical Trends		23
	Income Sources	23
Focus on Nontaxable Returns		27
	Overview of Tax Years 1996 Through 2000	27
Tables Accompanying This Report		33

Figures

Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2000	13
Figure 2: percent of NYAGI and Tax Liability by Decile For Resident Taxpayers in 2000	14
Figure 3: Distribution of Federal Gross Income by Source For Resident Taxpayers in 2000	16
Figure 4: Percent of Gross Itemized Deductions by Type For Resident Taxpayers in 2000	18
Figure 5: Number of Nontaxable Resident Returns - 1996-00	28
Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns—1996-00	28

Tables

Table 1: Selected Provisions of New York State Personal Income Tax Structure— 2000 Tax Year	7
Table 2: 2000 Tax Rates	8
Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 1999 and 2000	12
Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 1999 and 2000	12
Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2000	14
Table 6: New York State Personal Income Tax—Components of Federal Gross Income for Resident Taxpayers in 1999 and 2000	15
Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2000	17
Table 8: Summary of Credits Claimed by Resident Taxpayers in 2000	19
Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2000	20

	Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 2000	21
	Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2000	22
	Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 1996 Through 2000	23
	Table 13: Major Subtraction Modifications for Resident Taxpayers from 1996 Through 2000	24
	Table 14: Average Major Itemized Deductions for Resident Taxpayers from 1996 Through 2000	
	Table 15: Summary of Nontaxable Resident Returns – 1996-2000	29
	Table 16: Summary of Credits on Nontaxable Resident Returns – 1996-2000	30
	Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2000 Tax Year	30
	Table 18: Deductions on Nontaxable Resident Returns – 2000 Tax Year	31
	Table 19: Credits Claimed on Nontaxable Resident Returns – 2000 Tax Year	31
Full-Year Resident Taxable Returns in 2000	Table 20: Major Items by New York Adjusted Gross Income Class	37
	Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class	38
	Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class	39
	Table 23: Federal Components of Income by New York Adjusted Gross Income Class	40
	Table 24: New York Modifications to Federal Income by NY Adjusted Gross Income Class	42
	Table 25: New York State Deductions by NY Adjusted Gross Income Class	43
	Table 26: Itemized Deductions by New York Adjusted Gross Income Class	44
	Table 27: Tax Credits by New York Adjusted Gross Income Class	46
	Table 28: Distribution of Taxpayers by Size of Tax Liability	47
Full-Year Nonresident Taxable Returns in 2000	Table 29: Major Items by Size of Federal AGI After NY Modifications	48

	Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	49
	Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	50
	Table 32: Distribution of Taxpayers by Size of Tax Liability	51
Part-Year Resident Taxable Returns in 2000	Table 33: Major Items by Size of Federal AGI After New York Modifications	52
	Table 34: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	53
	Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	54
	Table 36: Distribution of Taxpayers by Size of Tax Liability	55
Full-Year Resident Taxable Returns by Filing Status in 2000	<i>Single</i>	
	Table 37: Major Items by New York Adjusted Gross Income Class	59
	Table 38: Federal Components of Income by New York Adjusted Gross Income Class	60
	Table 39: New York Modifications to Federal Income by NY Adjusted Gross Income Class	62
	Table 40: New York State Deductions by New York Adjusted Gross Income Class	63
	Table 41: Itemized Deductions by New York Adjusted Gross Income Class	64
	<i>Married Filing Joint and Surviving Spouse</i>	
	Table 42: Major Items by New York Adjusted Gross Income Class	66
	Table 43: Federal Components of Income by New York Adjusted Gross Income Class	68
	Table 44: New York Modifications to Federal Income by NY Adjusted Gross Income Class	70
	Table 45: New York State Deductions by NY Adjusted Gross Income Class	71
Table 46: Itemized Deductions by New York Adjusted Gross Income Class	72	

Married Filing Separate

Table 47: Major Items by New York Adjusted Gross Income Class	74
Table 48: Federal Components of Income by New York Adjusted Gross Income Class	76
Table 49: New York Modifications to Federal Income by NY Adjusted Gross Income Class	78
Table 50: New York State Deductions by NY Adjusted Gross Income Class	79
Table 51: Itemized Deductions by New York Adjusted Gross Income Class	80

Head of Household

Table 52: Major Items by New York Adjusted Gross Income Class	82
Table 53: Federal Components of Income by New York Adjusted Gross Income Class	84
Table 54: New York Modifications to Federal Income by NY Adjusted Gross Income Class	86
Table 55: New York State Deductions by NY Adjusted Gross Income Class	87
Table 56: Itemized Deductions by New York Adjusted Gross Income Class	88

2000 Fiduciary Returns	Table 57: Taxable Fiduciary Returns by New York Taxable Income Class	92
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Appendixes	Appendix A: Glossary of Terms	A-1
	Appendix B: Description of the Sample	B-1
	Appendix C: 2000 New York State Income Tax Forms	C-1

Statistical Highlights of 2000 Returns

Summary

Some highlights from tax year 2000 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2000 equaled approximately \$457 billion, an increase of \$58 billion (14.7 percent) from 1999. New York adjusted gross income (NYAGI) totaled \$437 billion, compared to \$383 billion in 1999.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$25.2 billion, an increase of 18.0 percent from 1999. Full-year resident taxpayers accounted for just under \$21.5 billion, or 85 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$3,681, up from \$3,270 in 1999.
- Total tax liability per taxable resident return, as a percentage of NYAGI, rose from 4.8 percent in 1999 to 4.9 percent in 2000.
- The total number of tax returns filed with the Department of Taxation and Finance in 2000 totaled approximately 9 million, some 431,000 more than in 1999. About 2.4 million of this total were nontaxable returns. The number of taxable returns rose from 6.3 million to 6.6 million, with resident returns accounting for slightly under 90 percent of this total.



Introduction and Background

This publication contains findings from a study of 2000 personal income tax returns filed during 2001. To aid the reader in interpreting the contents of this report, several key definitions and descriptions appear in Appendix A. It is particularly important to note that the term “taxpayer” means an individual, or married couple filing jointly, who files a return indicating a positive tax liability. By this definition, the terms “taxpayers” and “taxable returns” are interchangeable.

This study contains statistics based on a stratified sample of approximately 113,000 personal income tax returns selected from a total filing population of approximately 9 million returns, approximately 8.1 million of which were filed by New York State residents. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 6.6 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. Appendix B details the specific sampling techniques employed in developing this study.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2000 tax year. The information reflects corrections for computational or minor errors, but does not account for subsequent audits or amendments that may occur after initial processing. Therefore, the data contained in the report do not reflect final 2000 liability for all returns. The concept of tax liability differs from tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) are made up of receipts of various types of payments made to satisfy taxpayers’ tax liability including withholding, estimated payments, final payments, refunds, audit payments, and payments from delinquent accounts. Personal income tax collection data are presented in the annual *New York State Tax Collections* statistical report prepared by the Office of Tax Policy Analysis (OTPA).

This report describes the prominent features of New York’s personal income tax, with particular emphasis on the 2000 tax year. It also includes taxpayer profiles consisting of number of taxable returns, sources of income, federal adjustments, New York modifications, deductions, dependent exemptions, tax liability and credits by NYAGI class, filing status and return type. In addition, it includes separate sections on income, itemized deduction amounts, exemptions, available credits and information on refundable credits. Finally, it compares statistics for 2000 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2000.

The statistical tables accompanying this report cover resident, part-year resident, and nonresident returns. The “Statistical Summary” section focuses on resident returns because the data for nonresidents and part-year residents are not comparable to data from resident returns. Amounts of income, deductions, and credits reported on nonresident and part-year resident returns are not comparable to those amounts on resident returns, because they represent gross amounts before allocation of the base tax to reflect the New York-source portion of total federal gross income. The report also includes a description and statistical information from returns filed by fiduciaries of estates and trusts.

Comparison With Prior Year Reports

For *Analysis of Personal Income Tax Returns* studies issued prior to the year 2000, a stratified sample of returns was drawn from the population of returns filed during the following calendar year. For example, the 1999 sample was chosen from the population of returns filed between January 1, 2000 and December 31, 2000. However, due to the terrorist attacks of September 11, 2001, the regular filing pattern of tax returns was interrupted and a new procedure was put in place for sampling the returns used in this report. It is important that users of *Analysis of Personal Income Tax Returns* understand the nuances of the construction of the sample. This becomes very important when constructing time series data sets of income tax statistics.

Because both the federal and New York State governments extended the time period for filing extensions for the 2000 tax year, many returns due by the October 15, 2001 extension due date were not due to be filed until early in 2002. Taxpayers, or their paid preparers, were only required to write “WTC” on the top of the return. Therefore, the time period for

selecting the 2000 sample was extended through March 31, 2002 for returns with income of under \$1 million, and through August 31, 2002 for millionaire returns.

There was also a change in the procedure for selecting the population of returns that was used to weight the sample. In addition to extending the date for defining the population through August 2002, the population included “manually handled” returns which typically have small amounts of tax liability. For the 2000 tax year, many “WTC” returns also had to be manually processed and a large portion of those returns contained substantial tax liability. Finally, many tax returns that had claimed an earned income tax credit were manually processed. For these reasons, the manual returns were included for the first time in the population of year 2000 tax returns.

Comparison With Other OTPA Reports

The aggregate statistics reported in this publication do not completely coincide with data presented in the New York Adjusted Gross Income and Tax Liability, Analysis of State Personal Income Tax Returns by Place of Residence (POR) publication also prepared by OTPA. The data provided in this report are based on a statistically valid sample of approximately 113,000 personal income tax returns selected from a population of approximately nine million returns. OTPA staff reviewed taxpayer entries, inserted missing data, corrected data and recomputed subtotals. (See Appendix B for a more complete description of the sample.) Using either the number of tax returns, adjusted gross income, or tax liability data for each sample cell, the sample was inflated to represent all timely filed 2000 State personal income tax returns. In comparison, the POR publication tabulates information from all returns filed with the Department of Taxation and Finance (the Department). The POR report represents the compilation of records on the Department’s master file on a particular day. The data variables represent amounts accepted by the Departments tax return processing system within system tolerances. Analysts compiled the data and reported the statistics with minimal review.

This report covers only some of the information contained on New York State income tax returns. The Office of Tax Policy Analysis also publishes an annual study of county-specific income and tax liability data. In addition, the Office produces special legislatively mandated studies on the earned income tax credit and real property tax credits.

Prominent Features

New York automatically conforms to most federal definitions of income and itemized deductions. Therefore, some of the tables contained in this study refer to federal components of income and federal components of deductions, the starting point for State computations. New York was one of twelve states which automatically conformed to federal adjusted gross income in 2000. However, like most of these states, New York modifies federal adjusted gross income for various reasons. These modifications include exemptions for certain pensions and social security, and interest on federal obligations (which federal law precludes states from taxing).

Table 1 highlights the major provisions of New York's 2000 personal income tax law.

Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2000 Tax Year

Social Security Benefits	Fully Exempt
Pension Income	New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion (\$20,000 each spouse for married couples).
Married Standard Deduction	\$13,000
Head of Household Standard Deduction	\$10,500
Single Standard Deduction	\$7,500
Dependent Filer Standard Deduction	\$3,000
Itemized Deductions	Federal amount (after limitation*) minus deduction for state and local income tax. Upper-income taxpayers must further reduce itemized deductions by up to 50 percent.
Dependent Exemption Amount	\$1,000
Tax Treatment of Married Taxpayers	Joint rate schedule with full income splitting.
Minimum Tax	Add-on tax equal to 6 percent of certain federal tax preference items, minus deductions of \$5,000 and regular tax.

*Taxpayers with federal AGI of \$128,950 or more (\$64,475 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$128,950 (\$64,475 for married filing separately). The reduction does not apply to deductions for medical expenses, casualty and gambling losses, and investment interest expense, and it cannot reduce deductions subject to the limitation by more than 80 percent.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 2000 tax rate schedule. Also, the supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the value of tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 6.85 percent on all of their taxable income. Credits which decline in value as income rises also help make the tax progressive. On the other hand, New York permits most federal itemized deductions, which tend to diminish progressivity. Federal and State limitations on itemized deductions reduce some of this effect.

Table 2: 2000 Tax Rates

Married Joint and Surviving Spouse		
If taxable income is:		
Over	But not over	
\$ 0	\$16,000	4% of taxable income
16,000	22,000	\$640 plus 4.50% of amount over \$16,000
22,000	26,000	\$910 plus 5.25% of amount over \$22,000
26,000	40,000	\$1,120 plus 5.90% of amount over \$26,000
40,000		\$1,946 plus 6.85% of amount over \$40,000
Single, Married Separate and Estates and Trusts		
If taxable income is:		
Over	But not over	
\$ 0	\$ 8,000	4% of taxable income
8,000	11,000	\$320 plus 4.50% of amount over \$ 8,000
11,000	13,000	\$455 plus 5.25% of amount over \$11,000
13,000	20,000	\$560 plus 5.90% of amount over \$13,000
20,000		\$973 plus 6.85% of amount over \$20,000
Head of Household		
If taxable income is:		
Over	But not over	
\$ 0	\$11,000	4% of taxable income
11,000	15,000	\$440 plus 4.50% of amount over \$11,000
15,000	17,000	\$620 plus 5.25% of amount over \$15,000
17,000	30,000	\$725 plus 5.90% of amount over \$17,000
30,000		\$1,492 plus 6.85% of amount over \$30,000

Supplemental Tax: A supplemental income tax for the purpose of recapturing the benefits conferred to taxpayers through tax brackets with rates lower than the maximum rate applies to all taxpayers with NYAGI over \$100,000. The benefit of the lower brackets begins to be recaptured at \$100,000 of New York adjusted gross income and is totally recaptured at \$150,000. Once taxpayers' New York adjusted gross income exceeds \$150,000, all of their taxable income becomes effectively subject to a flat 6.85 percent tax rate. Maximum supplemental tax amounts equal \$794 for married taxpayers, \$563 for heads of household, and \$397 for single taxpayers.

Nonresidents and part-year residents first compute a base tax as if they were residents. This means that they start with their total federal adjusted gross income (FAGI) and take the full amounts of modifications, deductions, exemptions and credits to compute a base tax. However, to ensure that they do not pay tax on non-New York

income they must then multiply this base tax by an income percentage.

This is the ratio of “New York-source” New York adjusted gross income (NYAGI) to total (“sourced” plus “unsourced”) NYAGI. For nonresidents New York-source income generally consists of:

- 1) wages earned in New York;
- 2) income derived from business carried on in New York; and
- 3) gains from the sale of New York real property and business property.

New York-source income for part-year residents consists of these income sources for their nonresident period, plus income from all sources for their resident period.

Statistical Summary

The personal income tax accounts for more than half of New York State tax revenues. Approximately 8.1 million returns were timely filed by full-year residents for tax year 2000, of which 2.3 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers, and refundable tax credits. The remaining 5.8 million taxable returns reported a total tax liability of \$21.5 billion. In addition, approximately 714,000 nonresidents and part-year residents had tax liability of just over \$3.7 billion, and another 108,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 1999 and 2000. In 2000, total New York adjusted gross income (NYAGI) equaled approximately \$437 billion, compared with approximately \$457 billion in total federal adjusted gross income (FAGI). The \$20 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modification is interest from obligations of states other than New York. Appendix A provides more detailed income definitions.

Table 3 shows that while total NYAGI increased by 14.3 percent, total tax liability increased by 17.6 percent. This reflects the impact of graduated tax rates which increase as income increases, and certain tax benefits that decline as income increases.

Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 1999 and 2000

	Major Items			
	1999	2000	Change	
			Amount	Percent
Total Number of Returns* (000)	7,771	8,141	370	4.8
Number of Taxable Returns (000)	5,595	5,845	250	4.5
Number of Nontaxable Returns (000)	2,176	2,296	120	5.5
	Millions of Dollars			
Total Federal Adjusted Gross Income	398,684	457,140	58,456	14.7
Total NY Adjusted Gross Income	382,504	437,159	54,655	14.3
Total Deductions Used	67,844	72,217	4,373	6.4
Total Value of Exemptions Used	3,595	3,689	94	2.6
Total Taxable Income	311,065	361,253	50,188	16.1
Total Tax Liability	18,297	21,514	3,217	17.6
	Dollars			
Average Tax Liability	3,270	3,681	411	12.6

*Includes nontaxable resident returns. The dollar amounts in the table pertain only to taxable returns.

Distribution of Taxpayer Income and Tax Liability

Table 4 compares the distribution of taxpayers, income, and tax liability in 1999 and 2000. It shows that in 2000, taxpayers with incomes above \$200,000 had higher shares of total income and total tax liability, than in 1999. Figure 1 depicts the distribution of these items in tax year 2000.

Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 1999 and 2000

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	1999	2000	1999	2000	1999	2000
Less than \$10,000	6.9	6.8	0.7	0.6	0.2	0.2
\$ 10,000 - 19,999	14.6	14.1	3.2	2.8	1.0	0.9
20,000 - 29,999	17.1	16.5	6.3	5.6	3.1	2.7
30,000 - 49,999	24.8	24.7	14.2	12.9	10.2	9.0
50,000 - 99,999	25.0	25.3	25.4	23.6	23.1	21.0
100,000 - 199,999	8.2	8.9	15.9	15.7	18.0	17.4
200,000 and over	3.4	3.7	34.3	38.8	44.4	48.8
Total	100.0	100.0	100.0	100.0	100.0	100.0

Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2000

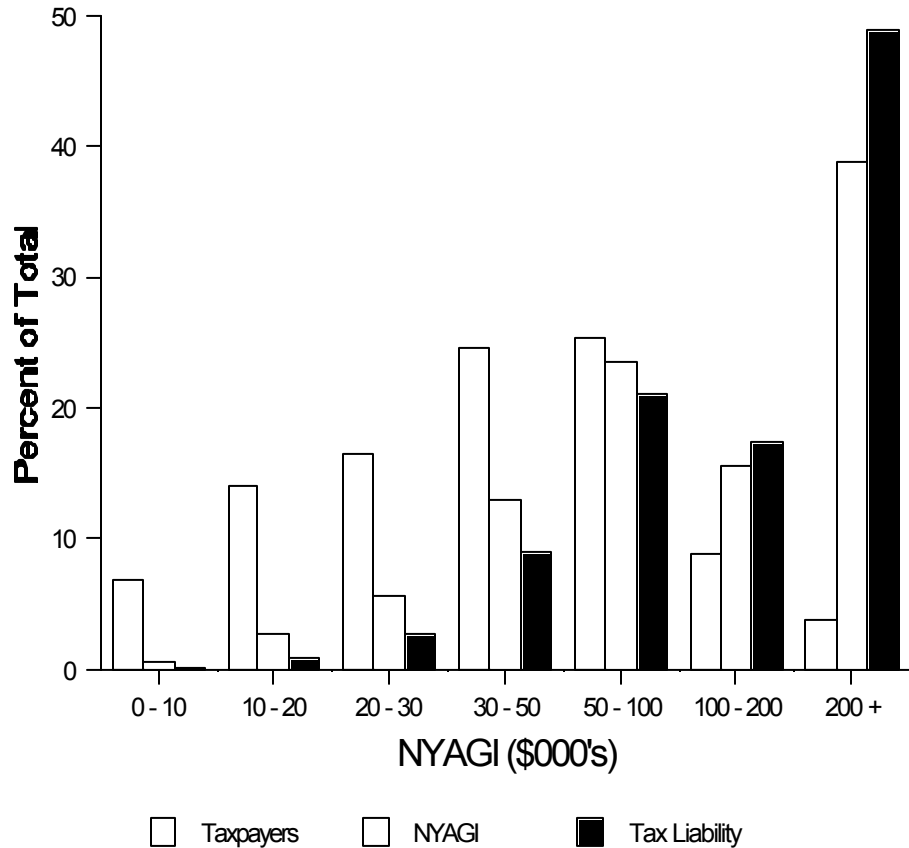


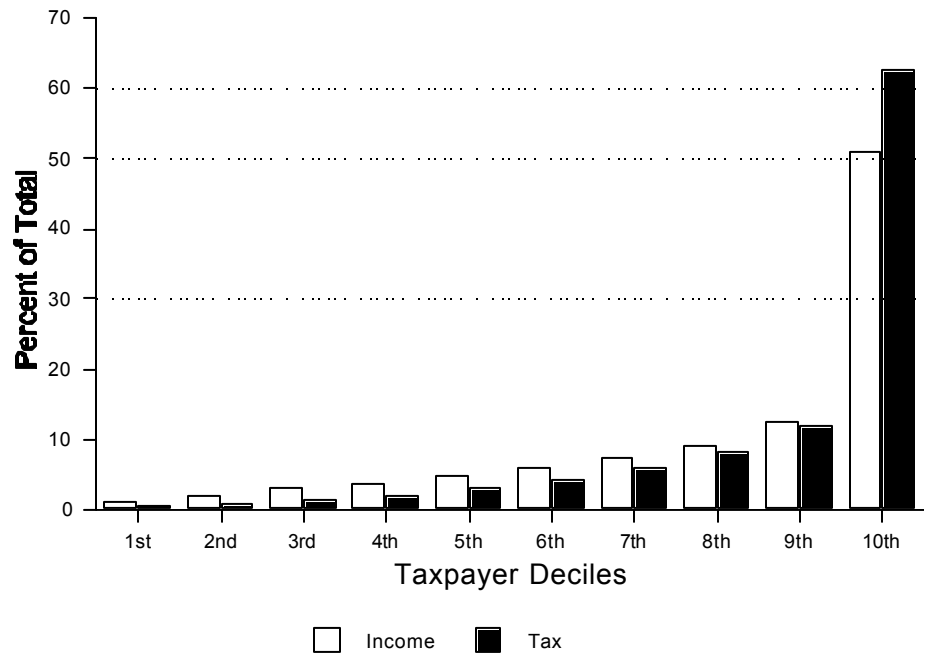
Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.1 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 50.9 percent of all income and paid 62.6 percent of all tax. The increasing effective tax rate, especially for the top decile, illustrates the progressive structure of the tax. The median income for taxpayers equaled \$38,706. Taxpayers below the median had 14.7 percent of total NYAGI and paid 7.4 percent of total tax, while those above the median bore 92.6 percent of the tax burden.

Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2000 1/

Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (\$ Millions)	Percent of Total	Amount (\$ Millions)	Percent of Total	
Less than \$12,425	\$ 4,631	1.1	\$ 59	0.3	1.3
\$12,425 - 19,346	9,320	2.1	151	0.7	1.6
19,346 - 25,673	13,189	3.0	279	1.3	2.1
25,673 - 31,625	16,717	3.8	450	2.1	2.7
31,625 - 38,706	20,498	4.7	654	3.0	3.2
38,706 - 47,789	25,151	5.8	910	4.2	3.6
47,789 - 59,917	31,289	7.2	1,233	5.8	3.9
59,917 - 77,840	39,838	9.1	1,725	8.0	4.3
77,840 - 112,627	54,093	12.4	2,580	12.0	4.8
112,627 and over	222,433	50.9	13,473	62.6	6.1
Total	\$437,159	100.0	\$21,514	100.0	4.9

1/ Positive tax liability.
 2/ NYAGI.
 3/ Tax liability as a percent of NYAGI.

Figure 2: Percent of NYAGI and Tax Liability by Decile for Resident Taxpayers in 2000



Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 1999.

Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 1999 and 2000 1/
(Dollar Data in Millions)

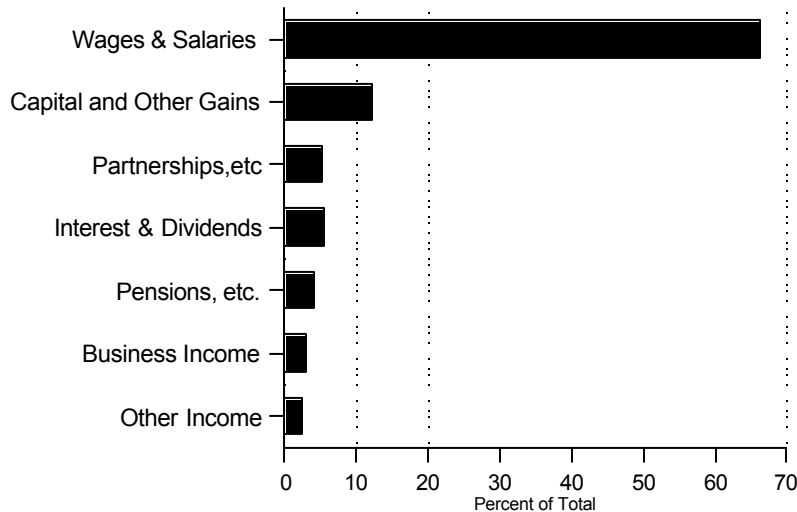
Components of Income	1999	2000	Change	
			Amount	Percent
Wages and Salaries	\$273,148	\$306,578	\$33,430	12.2
Capital & Other Gains (Net)	44,074	57,301	13,227	30.0
Interest and Dividends	21,835	26,196	4,361	20.0
Partnerships, Estates, Trusts, Rents, Royalties	22,391	24,976	2,585	11.5
Pensions, Annuities, IRAs	17,392	19,637	2,245	12.9
Business and Farm Income (Net)	12,957	14,112	1,155	8.9
All Other Income 2/	10,624	12,329	1,705	16.0
Total	\$402,421	\$461,129	\$58,708	14.6

1/ Before adjustments, such as alimony paid, contributions to IRAs, and 50 percent of self-employment tax paid.

2/ Includes unemployment benefits, taxable social security, alimony, refunds of state and local income taxes and other income.

Reflecting the continued overall vitality in the State's economy, total federal gross income grew by an exceptionally large 14.6 percent in 2000. All sources of income exhibited remarkable growth rates. Wages and salaries comprised the largest single income component, about 66.5 percent of federal gross income. Capital gains constituted the second largest single source of income, its share increasing from 11 percent in 1999 to 12.4 percent in 2000. Retirement income and partnerships, estates, rents and royalties income continued their pattern of strong growth. Figure 3 depicts the overall distribution of components of federal gross income.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2000



Standard and Itemized Deductions

Approximately 75 percent of resident taxpayers used the standard deduction in 2000 compared to 77 percent in 1999. Approximately 1.5 million taxpayers claimed itemized deductions worth \$31.2 billion, compared to \$27.3 billion in the previous year.

Table 7 and Figure 4 show that the deduction for taxes paid was the most often claimed New York State itemized deduction, followed closely by deductions for charitable contributions and interest paid.

Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2000

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,442	\$8,686	\$ 6,024
Charitable Contributions	1,388	9,782	7,048
Interest Paid	1,151	15,190	13,197
Medical and Dental	216	1,190	5,509
Other 2/	759	5,443	7,171
Total Before Limitations 3/	1,447	40,291	27,845
Total After Limitations 4/	1,447	\$31,169	\$21,540

1/ Primarily includes real property taxes. Federal deductions for New York State and local income taxes and certain other federal deductions (e.g., interest expense relating to items exempt from tax in New York) totaling \$15.4 billion were not allowed on State returns.

2/ Includes deductions for miscellaneous expenses and casualty/theft losses. Number claiming includes taxpayers claiming at least one of these deductions.

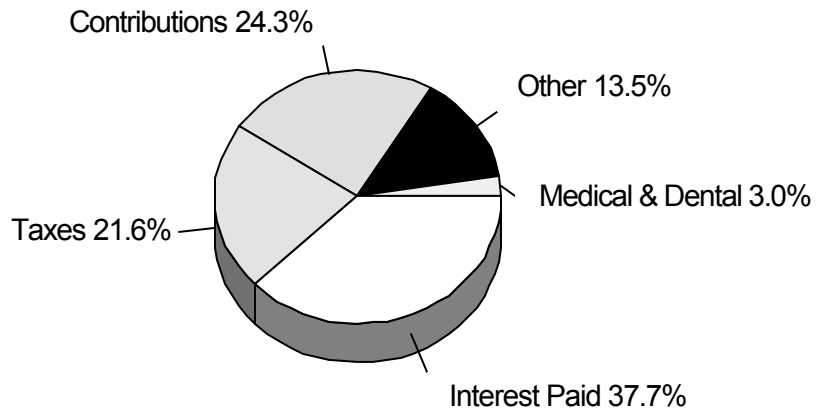
3/ Also includes minor corrections.

4/ Limitations are the federal limitation to which New York conforms, and the New York itemized deduction adjustment. Therefore, the data items refer to taxpayers who actually itemized deductions, after limitations and adjustments. Note also that columns are not additive, because of the limitations and because most taxpayers used more than one deduction.

As Table 7 shows, interest payments of approximately \$15.2 billion represented the largest component of itemized deductions in dollar terms. Deductions for interest paid were 55 percent greater than that of the second largest deduction which were charitable contributions.

As described in Table 1 on page 7, the federal limitation, to which New York conforms, requires upper-income taxpayers to reduce their itemized deductions. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. However, it reduced 326,000 taxpayers' total itemized deductions by approximately \$3.6 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 195,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$5.5 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$9.1 billion, to slightly under \$31.2 billion. Like the federal limitation, the New York adjustment applies to aggregate itemized deductions, so its effect on any particular deduction cannot be calculated. Figure 4 shows the distribution of itemized deductions prior to the limitations.

Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2000



Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2000 totaled nearly \$3.7 billion, or slightly higher than the amount claimed in 1999. This amount has remained fairly constant since 1995. Approximately 2.1 million taxpayers claimed at least one dependent exemption.

Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$857 million for tax year 2000. These credits include:

- Household Credit
- Earned Income Tax Credit
- Special Additional Mortgage Recording Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Resident Credit (Taxes Paid to Other Jurisdictions)
- Child and Dependent Care Credit
- Empire Zone and Zone Equivalent Area Credits
- Farmers School Tax Credit
- Solar Electric Generating Equipment Credit
- Employment of Persons with Disabilities Credit
- Alternative Fuels Vehicles Credit
- Qualified Emerging Technology Company Credits
- Low Income Housing Credit
- Transportation Access Credit
- Industrial or Manufacturing Business Credit

Table 8 summarizes the credits claimed by resident taxpayers in 2000.

Table 8: Summary of Credits Claimed by Resident Taxpayers in 2000

Credit	Amount (000)
Resident	\$654,918
Household	70,059
Child Care	83,555
Earned Income	21,122
All Other Credits*	26,994
Total	\$856,648

* Investment, real property tax, accumulation distribution, EZ/ZEA, special additional mortgage recording tax, farmers school tax, alternative fuels vehicles, solar electric generating equipment, low income housing, transportation access, industrial/manufacturing business, employment of persons with disabilities, and qualified emerging technology company credits.

Household Credit

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the nonrefundable household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. In 2000, nearly 1.6 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$70 million. Table 9 details the distribution of this credit by NYAGI.

Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2000

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	79,602	5.0	\$ 3,486	5.0	\$44
\$10,000 - 14,999	315,821	20.0	14,260	20.4	45
15,000 - 19,999	351,519	22.2	18,138	25.9	52
20,000 - 24,999	406,211	25.8	20,408	29.0	50
25,000 and over	427,344	27.0	13,767	19.7	32
Total	1,580,497	100.0	\$70,059	100.0	\$44

Earned Income Tax Credit

For tax year 2000, certain taxpayers could claim an earned income tax credit (EITC) equal to 22.5 percent of the federal credit. The EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2000*.)

Table 10 shows that in tax year 2000, over 1.1 million New York residents claimed \$419 million in earned income tax credits. Approximately 95 percent of total credit claims were made on nontaxable returns, and thus constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable resident returns totaled slightly over \$21 million (see Table 8 on page 19). Under the 2000 EITC structure, the credit increased with earned income to about \$9,700 (for claimants with children); the credit remained flat as earned income increased until income exceeded \$12,690, and it phased out at higher income levels. As a result, the highest average credit amount for 2000 occurred in the \$8,000-\$12,000 earned income class. The amount of EITC which can be claimed must be reduced by any household credit amount used by the taxpayer.

Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 2000*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	131,836	11.4	\$ 14,655	3.6	\$ 111
4,001 - 8,000	258,323	22.3	79,282	18.9	307
8,001 - 12,000	215,273	18.6	135,520	32.3	630
12,001 - 16,000	162,804	14.1	92,417	22.0	568
16,001 - 20,000	148,460	12.8	55,825	13.3	376
20,001 - 24,000	130,699	11.3	29,536	7.0	226
24,001 - 28,000	84,792	7.3	10,725	2.6	126
28,001 and over	25,313	2.2	1,382	0.3	55
Total	1,157,500	100.0	\$419,341	100.0	\$362

* Table includes taxable returns and nontaxable returns with a refund.

Source: Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2000*.

Other major credits include the resident credit and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$655 million. The child and dependent care credit, claimed by 308,000 resident taxpayers, equaled approximately \$84 million. The amount of child and dependent care credit claimed in 2000 was significantly higher than the amount claimed in 1999. This is attributable to the fact that the credit was enhanced in 2000 to 100-110 percent of the federal credit for incomes below \$50,000.

Overpayments and Final Payments

The Department of Taxation and Finance is responsible for administering the local income taxes imposed by the city of New York and city of Yonkers. As a result, filers may attribute payments of tax (including overpayments) to both their State and local tax liabilities.

Of the approximately 5.8 million resident taxable returns, slightly more than 3.3 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$931. Thus, for about 58 percent of taxpayers, withholding by employers or estimated tax payments exceeded total tax liability. About 3.1 million taxpayers received all of their overpayment as refunds averaging \$589, while about 117,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$5,724, toward their 2001 tax. (Approximately 140,000 taxpayers requested both refunds and credits averaging \$1,427 and \$3,125, respectively.) Nearly 2.5 million taxpayers owed an average of \$936 in State and local taxes when they filed their returns.

Nonresidents and Part-Year Residents

Nonresidents and part-year residents typically account for between 10 and 15 percent of all taxpayers and tax liability. Table 11 provides a summary of nonresident and part-year resident returns filed in 2000.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2000

Filer	Total Number of Returns	Total Number of Taxpayers	Base Tax Before Proration (000)	Total Tax After Proration (000)	Average Tax Liability
Full-Year Nonresidents	622,193	545,449	\$9,648,925	\$3,186,707	\$5,842
Part-Year Residents	199,947	168,440	\$ 943,684	\$ 506,289	\$3,006

For full-year nonresidents, the ratio of final tax to base tax equaled about 33 percent (\$3,187 million/\$9,649 million). This means that, overall, 33 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 54 percent (\$506 million/\$944 million), the higher percentage reflecting New York-source income earned during their resident period.

Selected Historical Trends

This section provides analysis of recent statistical trends in certain tax provisions. This includes provisions for which usage or amounts have undergone important changes due to legal or economic developments.

Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains and retirement income (pensions, annuities, IRA distributions) between 1996 and 2000. Capital gains income rose strongly over this time frame due to the robust economy and overall strength in the financial markets. Furthermore, federal capital gains tax relief legislation, effective in May 1997, also led to increased realizations over the 1997 - 2000 period. Partnership and other income has likewise risen steadily from 1996 through 2000 due to profits generated by the strong economy.

Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 1996 Through 2000
(Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
1996	20,305	14,674	11,636
1997	28,630	17,869	13,486
1998	35,532	19,782	15,430
1999	44,074	22,391	17,392
2000	57,301	24,976	19,637

Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 1996 and 2000.

These include:

- 1) the full exemption of social security benefits subject to federal income tax;
- 2) the full exemption of interest on U.S. government obligations; and
- 3) the exclusion of up to \$20,000 of pensions and annuities for individuals age 59 ½ and over (up to \$20,000 each for qualifying married persons filing jointly).

Table 13 indicates that the subtraction for federally taxable social security increased markedly from 1996 to 2000, in large part because strong income growth (especially from capital gains) shifted many taxpayers' benefits from nontaxable to taxable for federal purposes. Also, increases in the number of retired taxpayers have resulted in significant jumps in the amount of pension and annuity exclusion from 1996 to 2000.

Table 13: Major Subtraction Modifications for Resident Taxpayers from 1996 Through 2000
(Millions of Dollars)

Tax Year	Social Security	U.S. Government Bond Interest	Pension and Annuity Exclusion
1996	3,436	2,502	3,432
1997	4,153	2,418	4,180
1998	4,291	2,529	4,174
1999	4,723	2,343	4,801
2000	5,914	2,735	5,262

Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 1996 through 2000. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). Moreover, the increase in standard deduction amounts from 1995 through 1997 had the effect of increasing the average amount of itemized deductions because many taxpayers with relatively lower amounts of itemized deductions shifted to the standard deduction. The average deduction for property taxes paid has not grown significantly since 1997. This is largely due to the State School Tax Reduction Program (known as the STAR program) which has reduced property tax bills since becoming effective in 1998.

The sizable increase in the average deduction for charitable contributions from 1996 to 2000 in part reflected the strong income growth (especially capital gains) for higher-income taxpayers, who likely increased contributions accordingly.

Table 14: Average Major Itemized Deductions for Resident Taxpayers from 1996 Through 2000
(Dollars)

Tax	Taxes*	Contributions	Interest	Medical
1996	4,762	4,577	10,947	4,734
1997	5,654	5,219	11,455	4,788
1998	5,798	5,509	11,900	5,116
1999	5,864	6,434	12,334	5,159
2000	6,025	7,049	13,201	5,504

* After subtraction of state and local income taxes.

Note: Amounts reflect deductions "claimed" not "allowed," because limitations on itemized deductions reduced the overall value of deductions claimed.

Focus on Nontaxable Returns

The 1995 tax reduction legislation provided considerable tax relief to lower-income taxpayers. This was due to large increases in standard deduction amounts and to the enhancement of the refundable earned income tax credit (EITC) which first took effect in 1994. In addition, for the 1996 through 2000 tax years, the child and dependent care credit was significantly increased for lower-income taxpayers, including being made refundable. Also, a refundable “farmer’s school tax credit” was enacted, effective in tax year 1997. As a result, many more returns are now filed by persons who do not owe tax, but file to secure the EITC and other refundable credits. This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2000 tax year.

Overview of Tax Years 1996 Through 2000

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 1996 to 2000. “Negative tax liabilities” refer to filers who receive refundable credits in excess of their pre-credit tax liability. Higher negative liabilities and negative effective tax rates correspond with higher amounts of refundable credits which benefit filers who claim them.

Tables 15-19 and Figures 5 and 6 illustrate the importance of tax reduction initiatives which began in 1994, especially the multi-year tax cut legislation from 1995 through 1997. Table 15 shows that the number of nontaxable resident returns increased slightly from 1996 to 2000. Total credits increased dramatically from \$312 million in 1996 to \$585 million in 2000 primarily due to the increase in the earned income credit rate in 2000 and annual enhancements to the child care credit from 1996 to 2000. Correspondingly, the overall effective tax rate on nontaxable returns dropped from -1.7 percent in 1996 to -2.6 percent in 2000.

Figure 5: Number of Nontaxable Resident Returns – 1996-2000

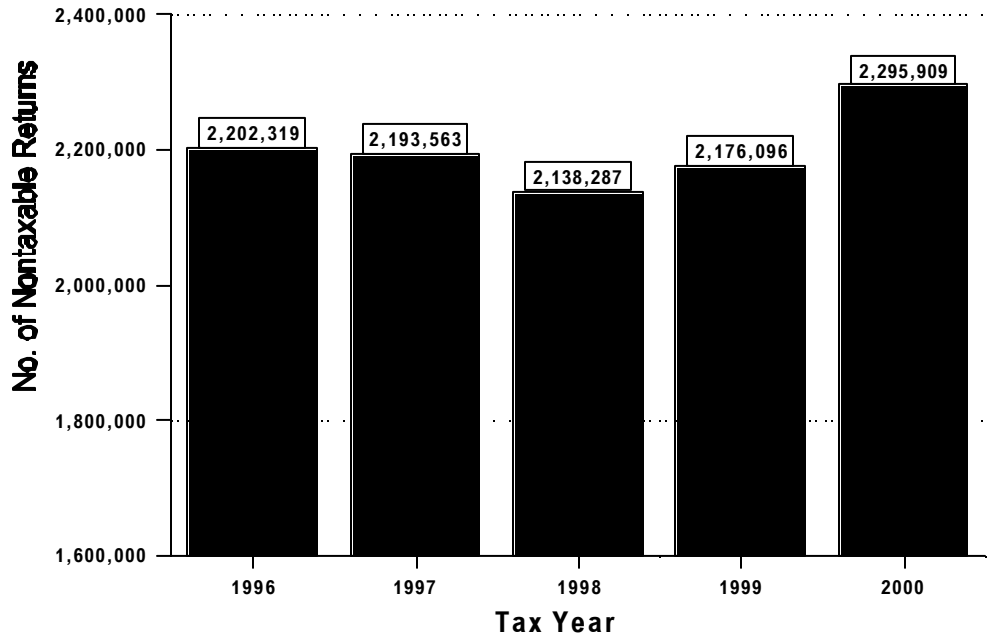


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 1996-2000

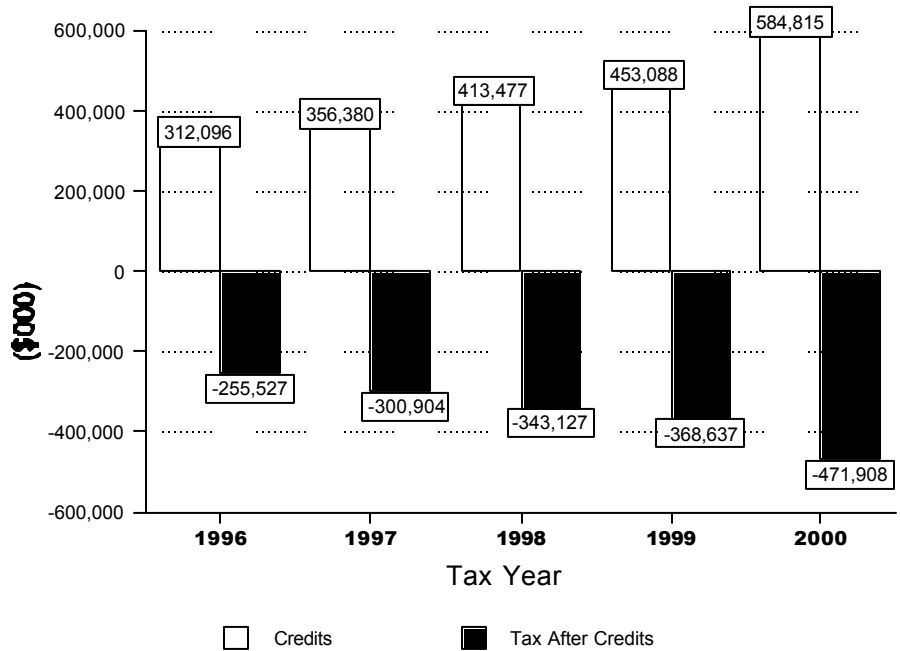


Table 15: Summary of Nontaxable Resident Returns – 1996-2000

2000 Tax Year						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/ NYAGI)
Less than \$10,000	1,622,228	\$6,692,144	\$2,446	\$188,738	(\$186,291)	(2.8%)
\$10,000 - 15,000	337,010	4,151,907	8,406	170,747	(162,340)	(3.9%)
15,000 - 20,000	209,225	3,622,147	34,880	119,700	(84,769)	(2.3%)
20,000 - 25,000	89,809	1,979,981	28,952	54,824	(25,872)	(1.3%)
25,000 and over	37,637	1,658,640	37,823	50,806	(12,636)	(0.8%)
Total	2,295,909	\$18,104,819	\$112,507	\$584,815	(\$471,908)	(2.6%)
1999 Tax Year						
Less than \$10,000	1,550,592	\$6,412,616	\$2,187	\$148,374	(\$149,032)	(2.3%)
\$10,000 - 15,000	334,104	4,095,213	7,482	132,556	(126,564)	(3.1%)
15,000 - 20,000	187,823	3,243,905	30,787	92,702	(63,225)	(1.9%)
20,000 - 25,000	70,197	1,548,787	21,602	35,924	(16,321)	(1.1%)
25,000 and over	33,380	1,458,576	38,017	43,532	(13,494)	(0.9%)
Total	2,176,096	\$16,759,098	\$100,074	\$453,088	(\$368,637)	(2.2%)
1998 Tax Year						
Less than \$10,000	1,554,377	\$6,509,869	\$2,302	\$155,739	(\$153,437)	(2.4%)
\$10,000 - 15,000	338,420	4,159,992	7,761	129,859	(122,098)	(2.9%)
15,000 - 20,000	173,549	2,971,272	25,769	80,211	(54,441)	(1.8%)
20,000 - 25,000	56,032	1,210,363	15,718	24,685	(8,967)	(0.7%)
25,000 and over	15,909	806,761	18,800	22,984	(4,184)	(0.5%)
Total	2,138,287	\$15,658,257	\$70,351	\$413,477	(\$343,127)	(2.2%)
1997 Tax Year						
Less than \$10,000	1,619,743	\$ 6,825,026	\$ 2,071	\$143,295	(\$141,224)	(2.1%)
\$10,000 - 15,000	352,849	4,349,612	7,340	120,609	(113,269)	(2.6%)
15,000 - 20,000	170,646	2,909,870	24,098	64,457	(40,359)	(1.4%)
20,000 - 25,000	37,986	815,899	8,546	11,898	(3,352)	(0.4%)
25,000 and over	12,339	660,829	13,422	16,121	(2,699)	(0.4%)
Total	2,193,563	\$15,561,236	\$55,477	\$356,380	(\$300,904)	(1.9%)
1996 Tax Year						
Less than \$10,000	1,668,561	\$ 6,892,571	\$ 2,317	\$128,670	(\$126,353)	(1.8%)
\$10,000 - 15,000	322,694	3,963,131	9,258	102,729	(93,471)	(2.4%)
15,000 - 20,000	167,272	2,861,206	25,488	58,894	(33,406)	(1.2%)
20,000 - 25,000	31,262	672,296	6,755	9,047	(2,292)	(0.3%)
25,000 and over	12,530	676,158	12,751	12,756	(5)	0%
Total	2,202,319	\$15,065,362	\$56,569	\$312,096	(\$255,527)	(1.7%)

Table 16 provides detail on claims for each of the major credits for tax years 1996 through 2000. The earned income tax credit has grown significantly since 1996 due to statutory increases at both the State and federal levels. Because no law changes occurred, the household and real property tax credits remained fairly constant. Finally, the child care credit rose markedly from 1997 to 2000 due to legislation enhancing the credit for lower-income filers.

**Table 16: Summary of Credits on Nontaxable Resident Returns – 1996-2000
(Millions of Dollars)**

Year	Earned Income	Household	Real Property Tax	Child Care	Farmer School Tax	Other	Total
2000	393.4	31.3	10.2	110.6	13.9	25.4	584.8
1999	311.1	27.9	9.3	75.0	19.2	10.6	453.1
1998	309.4	25.1	9.6	38.1	12.0	19.3	413.5
1997	291.1	23.2	9.9	9.2	9.0	14.0	356.4
1996	258.0	24.3	9.5	5.8	N/A	14.5	312.1

**Usage of Modifications –
2000**

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$22.6 billion by \$10.1 billion in total.

Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2000 Tax Year

NYAGI Class	Positive Federal Adjusted Gross Income		Social Security Benefits		NY & Federal Government Pensions		Pensions & Annuities		U.S. Government Interest	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,610,583	\$11,181,204	133,618	\$ 785,220	189,294	\$3,871,858	342,023	\$3,298,275	73,134	\$591,252
\$10,000 - 15,000	337,010	5,235,356	27,721	206,495	15,992	385,772	38,427	428,913	10,397	41,188
15,000 - 20,000	209,225	3,807,276	5,295	61,193	2,269	42,681	4,898	55,524	2,214	9,227
20,000 - 25,000	89,809	2,030,713	1,102	11,745	367	23,805	1,102	13,652	735	215
25,000 and over	37,637	353,729	8,509	96,378	2,094	52,262	5,461	60,187	3,122	48,455
Total	2,284,264	22,608,278	176,245	1,161,032	210,016	4,376,379	391,911	3,856,551	89,602	690,337

**Usage of Deductions –
2000**

Table 18 shows that standard and itemized deductions totaled over \$14.7 billion, reducing most of the \$18.1 billion of NYAGI subject to tax. Note that the total deductions used was \$3.4 billion less than NYAGI, because many filers with dependent exemptions did not need to use the full amount of their deductions to reduce their taxable income to zero.

Table 18: Deductions on Non-taxable Resident Returns – 2000 Tax Year

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,518,482	\$ 6,692,144		\$ 6,616,534
\$10,000 - 15,000	337,010	4,151,907		3,727,208
15,000 - 20,000	209,225	3,622,147		2,409,335
20,000 - 25,000	89,809	1,979,982		1,081,340
25,000 and over	37,637	1,658,640		879,362
Total	2,192,163	\$18,104,819		\$14,713,779

Usage of Credits – 2000

Table 19 shows credits claimed on nontaxable returns. The refundable earned income credit was the largest of these credits.

Table 19: Credits Claimed on Nontaxable Resident Returns – 2000 Tax Year

NYAGI Class	Earned Income		Household		Real Property Tax*		Child Care		Other		Total	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number**	Amt. (000)
Under \$10,000	496,977	\$152,980	91,635	\$ 2,216	96,627	\$8,617	33,259	\$21,578	2,670	3,347	721,168	\$188,738
\$10,000 - 15,000	218,555	137,131	137,676	6,242	25,464	1,395	28,412	22,630	3,282	3,348	413,389	170,747
15,000 - 20,000	186,770	77,591	193,943	15,389	5,836	238	38,726	25,038	5,058	1,445	430,333	119,700
20,000 - 25,000	84,132	24,207	85,402	6,740	0	0	32,931	23,502	2,324	374	204,789	54,824
25,000 and over	12,218	1,443	16,312	738	0	0	21,265	17,831	9,106	30,795	58,901	50,806
Total	998,652	\$393,353	524,968	\$31,324	127,927	\$10,249	154,593	\$110,579	22,440	\$39,309	1,828,580	\$584,815

* Does not include additional credits claimed on "stand alone" IT-214 forms filed by persons not required to file regular tax returns.

** Total number of credits claimed. Some filers claim more than one credit.

Note: "Other" credits include resident credit, farmers' credit, solar electric generating equipment credit, and various business credits.



Tables Accompanying This Report

The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2000 tax year. Section 1 (tables 20 through 36) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 91.



Section I:
Resident, Nonresident and Part-Year Resident Taxable Returns Classified
by New York Adjusted Gross Income or New York-Source Income
Tables 20 Through 36



**Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)**

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than \$ 5,000	136,763	\$534,415	\$409,792	0	\$124,628
\$ 5,000 - 9,999	258,821	1,991,721	1,167,616	\$1,121	822,991
10,000 - 14,999	399,393	5,005,927	2,912,171	14,073	2,079,691
15,000 - 19,999	425,467	7,432,583	3,748,615	62,551	3,621,433
20,000 - 24,999	471,143	10,611,022	4,516,033	187,108	5,907,889
25,000 - 29,999	495,994	13,648,833	4,992,401	301,549	8,354,896
30,000 - 34,999	443,910	14,404,997	4,590,218	287,493	9,527,299
35,000 - 39,999	385,098	14,424,045	4,207,537	268,391	9,948,128
40,000 - 44,999	328,492	13,940,364	3,667,439	231,342	10,041,598
45,000 - 49,999	283,470	13,447,997	3,318,727	202,345	9,926,936
50,000 - 54,999	246,955	12,952,615	3,014,908	209,843	9,727,876
55,000 - 59,999	219,331	12,589,213	2,809,705	166,035	9,613,482
60,000 - 64,999	193,917	12,117,413	2,556,634	171,475	9,389,314
65,000 - 74,999	316,981	22,149,089	4,404,376	299,841	17,444,887
75,000 - 99,999	504,042	43,444,780	7,720,524	520,797	35,203,491
100,000 - 149,999	389,717	46,645,772	7,047,122	418,793	39,179,873
150,000 - 199,999	128,955	22,058,554	2,680,251	132,121	19,246,185
200,000 - 499,999	155,064	45,533,860	3,720,211	152,953	41,660,698
500,000 - 999,999	35,810	24,532,098	962,316	34,519	23,535,264
1,000,000 - 4,999,999	22,503	43,065,153	1,280,196	22,683	41,762,274
5,000,000 - 9,999,999	2,111	14,500,940	419,199	2,320	14,079,422
10,000,000 and over	1,411	42,127,495	2,071,382	1,543	40,054,570
Total	5,845,350	\$437,158,884	\$72,217,373	\$3,688,894	\$361,252,824

NYAGI Class	Tax Before Credits	Tax Credits 2/	Tax After Credits	Tax Liability as a Percent of NYAGI
Less than \$ 5,000	\$4,925	\$10	\$4,915	0.920
\$ 5,000 - 9,999	32,799	3,708	29,091	1.461
10,000 - 14,999	83,305	15,188	68,117	1.361
15,000 - 19,999	148,909	21,338	127,571	1.716
20,000 - 24,999	256,693	33,470	223,223	2.104
25,000 - 29,999	380,395	29,001	351,394	2.575
30,000 - 34,999	460,332	18,797	441,535	3.065
35,000 - 39,999	494,144	18,822	475,322	3.295
40,000 - 44,999	518,482	18,055	500,427	3.590
45,000 - 49,999	523,383	15,098	508,285	3.780
50,000 - 54,999	518,335	16,196	502,139	3.877
55,000 - 59,999	521,844	11,021	510,823	4.058
60,000 - 64,999	518,821	9,268	509,552	4.205
65,000 - 74,999	982,158	16,484	965,674	4.360
75,000 - 99,999	2,059,921	36,072	2,023,848	4.658
100,000 - 149,999	2,513,468	52,000	2,461,468	5.277
150,000 - 199,999	1,318,300	37,753	1,280,546	5.805
200,000 - 499,999	2,853,680	104,056	2,749,624	6.039
500,000 - 999,999	1,612,148	75,581	1,536,567	6.263
1,000,000 - 4,999,999	2,860,705	155,604	2,705,101	6.281
5,000,000 - 9,999,999	964,439	50,352	914,087	6.304
10,000,000 and over	2,743,737	118,773	2,624,964	6.231
Total	\$22,370,924	\$856,648	\$21,514,276	4.921

1/ In all the tables that follow, . . . signifies that there are no observations.

2/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax and various refundable credits for new businesses. See footnote 3/ of Table 27 for a complete list.

Note: Figures do not necessarily add to totals due to rounding.

**Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Taxable Returns in 2000
(Dollar Data in Thousands)**

NYAGI Class	Taxpayers		NYAGI		Tax Liability			
	Number	Percent	Amount	Percent	Amount	Percent		
Less than	5,000		136,763	2.34	\$534,415	0.12	\$4,915	0.02
\$ 5,000 -	9,999		395,584	6.77	2,526,136	0.58	34,006	0.16
10,000 -	14,999		794,977	13.6	7,532,063	1.72	102,123	0.47
15,000 -	19,999		1,220,444	20.88	14,964,646	3.42	229,694	1.07
20,000 -	24,999		1,691,587	28.94	25,575,668	5.85	452,917	2.11
25,000 -	29,999		2,187,581	37.42	39,224,500	8.97	804,312	3.74
30,000 -	34,999		2,631,492	45.02	53,629,497	12.27	1,245,847	5.79
35,000 -	39,999		3,016,590	51.61	68,053,542	15.57	1,721,170	8.00
40,000 -	44,999		3,345,081	57.23	81,993,907	18.76	2,221,597	10.33
45,000 -	49,999		3,628,551	62.08	95,441,903	21.83	2,729,882	12.69
50,000 -	54,999		3,875,507	66.3	108,394,518	24.80	3,232,021	15.02
55,000 -	59,999		4,094,838	70.05	120,983,731	27.68	3,742,844	17.40
60,000 -	64,999		4,288,755	73.37	133,101,144	30.45	4,252,397	19.77
65,000 -	74,999		4,605,736	78.79	155,250,233	35.51	5,218,071	24.25
75,000 -	99,999		5,109,778	87.42	198,695,013	45.45	7,241,919	33.66
100,000 -	149,999		5,499,495	94.08	245,340,785	56.12	9,703,387	45.10
150,000 -	199,999		5,628,450	96.29	267,399,339	61.17	10,983,933	51.05
200,000 -	499,999		5,783,515	98.94	312,933,198	71.58	13,733,557	63.00
500,000 -	999,999		5,819,324	99.55	337,465,296	77.20	15,270,123	70.98
1,000,000 -	4,999,999		5,841,827	99.94	380,530,449	87.05	17,975,224	83.55
5,000,000 -	9,999,999		5,843,939	99.98	395,031,389	90.36	18,889,312	87.80
10,000,000	and over		5,845,350	100.00	\$437,158,884	100.00	\$21,514,276	100.00

Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2000

NYAGI Class		NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits	
Less than	\$	5,000	\$3,908	\$2,996	\$911	\$36	\$36	
\$	5,000	- 9,999	7,695	4,511	\$4	3,180	127	112
	10,000	- 14,999	12,534	7,291	35	5,207	209	171
	15,000	- 19,999	17,469	8,811	147	8,512	350	300
	20,000	- 24,999	22,522	9,585	397	12,539	545	474
	25,000	- 29,999	27,518	10,065	608	16,845	767	708
	30,000	- 34,999	32,450	10,340	648	21,462	1,037	995
	35,000	- 39,999	37,456	10,926	697	25,833	1,283	1,234
	40,000	- 44,999	42,438	11,164	704	30,569	1,578	1,523
	45,000	- 49,999	47,441	11,707	714	35,019	1,846	1,793
	50,000	- 54,999	52,449	12,208	850	39,391	2,099	2,033
	55,000	- 59,999	57,398	12,810	757	43,831	2,379	2,329
	60,000	- 64,999	62,487	13,184	884	48,419	2,675	2,628
	65,000	- 74,999	69,875	13,895	946	55,034	3,098	3,046
	75,000	- 99,999	86,193	15,317	1,033	69,842	4,087	4,015
	100,000	- 149,999	119,691	18,083	1,075	100,534	6,449	6,316
	150,000	- 199,999	171,056	20,784	1,025	149,247	10,223	9,930
	200,000	- 499,999	293,645	23,991	986	268,668	18,403	17,732
	500,000	- 999,999	685,070	26,873	964	657,233	45,020	42,909
	1,000,000	- 4,999,999	1,913,747	56,890	1,008	1,855,849	127,125	120,210
	5,000,000	- 9,999,999	6,868,174	198,548	1,099	6,668,527	456,794	432,945
	10,000,000	and over	29,848,189	1,467,616	1,093	28,379,479	1,943,994	1,859,841
		Resident Average	\$74,787	\$12,355	\$631	\$61,802	\$3,827	\$3,681

**Table 23: Federal Components of Income by New York Adjusted Gross Income - Full-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	136,763	\$547,082	110,308	\$399,614	64,400	\$29,846	45,421	\$28,292
\$ 5,000 - 9,999	258,821	2,352,691	210,928	1,467,381	115,757	173,464	68,679	113,635
10,000 - 14,999	399,393	6,534,094	323,191	3,776,122	178,632	529,606	87,673	201,104
15,000 - 19,999	425,467	9,510,997	349,578	5,699,420	205,832	598,740	98,169	255,117
20,000 - 24,999	471,143	12,602,442	417,476	8,833,772	224,438	564,037	102,995	295,477
25,000 - 29,999	495,994	15,278,398	459,930	11,939,163	263,992	553,588	97,996	321,081
30,000 - 34,999	443,910	15,662,058	415,287	12,769,381	254,499	429,839	94,950	235,593
35,000 - 39,999	385,098	15,837,498	364,113	12,878,812	230,339	358,807	92,267	225,308
40,000 - 44,999	328,492	14,965,568	313,577	12,494,184	218,505	255,412	95,762	209,891
45,000 - 49,999	283,470	14,520,427	267,768	12,008,666	204,448	290,381	92,395	256,972
50,000 - 54,999	246,955	13,736,923	234,930	11,522,568	188,344	327,126	84,861	177,948
55,000 - 59,999	219,331	13,541,170	205,378	11,004,809	172,106	281,347	82,476	237,258
60,000 - 64,999	193,917	12,814,403	184,965	10,724,072	157,832	296,393	75,259	193,342
65,000 - 74,999	316,981	23,396,142	302,012	19,435,997	271,005	444,564	142,965	350,004
75,000 - 99,999	504,042	45,405,028	482,511	38,076,243	453,709	853,445	260,408	650,534
100,000 - 149,999	389,717	48,928,091	366,848	38,348,368	365,273	1,009,794	246,521	1,002,719
150,000 - 199,999	128,955	23,268,795	118,266	16,335,370	122,787	538,410	100,702	625,146
200,000 - 499,999	155,064	48,154,463	136,387	29,095,021	150,227	1,261,334	135,025	1,588,639
500,000 - 999,999	35,810	25,565,830	29,919	13,142,978	35,330	894,551	33,902	939,340
1,000,000 - 4,999,999	22,503	44,340,597	18,458	19,295,981	22,316	1,813,275	21,858	1,652,853
5,000,000 - 9,999,999	2,111	14,788,024	1,731	5,368,180	2,102	676,736	2,070	548,044
10,000,000 and over	1,411	43,367,937	1,170	11,961,748	1,411	2,382,322	1,404	1,524,618
Total	5,845,350	\$465,118,657	5,314,731	\$306,577,847	3,903,287	\$14,563,017	2,063,761	\$11,632,915
		Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/		
NYAGI Class	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	39,445	\$85,111	1,866	\$1,456	933	\$2,373	...	...
\$ 5,000- 9,999	50,752	161,560	10,680	17,144	3,036	9,998	1,906	\$4,400
10,000- 14,999	63,752	241,405	13,490	22,389	9,926	45,016	10,397	78,050
15,000- 19,999	62,242	301,973	24,373	50,538	17,046	97,659	16,399	101,312
20,000- 24,999	61,340	281,508	22,660	45,564	16,880	110,103	25,659	176,059
25,000- 29,999	60,218	351,160	25,950	49,921	15,979	104,639	25,574	212,752
30,000- 34,999	58,283	343,776	25,193	60,748	19,288	167,555	20,929	154,319
35,000- 39,999	63,754	337,316	15,389	35,016	15,761	134,996	20,500	142,821
40,000- 44,999	59,277	323,296	19,952	48,544	13,300	145,585	22,526	192,246
45,000- 49,999	60,389	434,363	23,946	59,581	16,934	167,888	25,754	227,141
50,000- 54,999	55,791	308,183	19,907	44,962	15,769	171,629	19,845	145,077
55,000- 59,999	55,129	390,390	20,332	47,001	15,831	226,801	16,674	157,003
60,000- 64,999	47,723	358,369	15,228	30,100	12,742	153,502	15,452	130,767
65,000- 74,999	91,526	720,571	32,560	73,632	20,926	365,332	27,194	232,448
75,000- 99,999	170,375	1,404,150	57,114	115,617	45,877	802,386	51,164	410,986
100,000- 149,999	162,621	2,231,990	62,258	159,317	52,007	1,430,978	40,650	360,814
150,000- 199,999	68,120	1,629,895	26,287	67,151	29,138	1,346,443	9,652	130,586
200,000- 499,999	93,485	5,347,249	35,870	123,257	53,585	5,076,223	14,983	534,363
500,000- 999,999	24,474	4,181,371	8,839	36,588	17,513	4,308,089	4,793	345,539
1,000,000- 4,999,999	17,061	11,148,206	4,749	36,498	12,749	8,647,144	3,886	702,611
5,000,000- 9,999,999	1,766	5,398,204	312	2,720	1,218	2,413,674	552	248,516
10,000,000 and over	1,277	22,452,163	126	3,598	740	5,569,131	507	1,833,217
Total	1,368,801	\$58,432,209	467,081	\$1,131,342	407,178	\$31,497,144	374,996	\$6,521,029

1/ Lines 7-8 on tax form IT-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

Table 23: Federal Components of Income by New York Adjusted Gross Income - Full-Year Resident Taxable Returns in 2000 (Con't)
(Dollar Data in Thousands)

NYAGI Class		Business and Farm Income					
		Net Profit		Net Loss		Pensions and Annuities 3/	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$ 5,000	3,049	\$1,918	...	...	933	1200
\$ 5,000 -	9,999	11,589	85,939	2,251	\$13,051	21,713	\$253,474
10,000 -	14,999	37,673	359,269	6,711	24,506	63,188	1,059,472
15,000 -	19,999	39,150	401,019	10,872	48,271	90,648	1,618,544
20,000 -	24,999	37,276	448,402	12,845	44,411	84,060	1,515,626
25,000 -	29,999	34,055	334,417	10,772	82,811	72,379	1,213,492
30,000 -	34,999	33,869	453,013	12,900	83,486	69,299	867,399
35,000 -	39,999	30,411	457,591	12,744	60,125	59,361	921,981
40,000 -	44,999	33,499	485,334	10,010	47,523	47,462	716,574
45,000 -	49,999	25,848	323,136	14,818	91,466	49,988	833,768
50,000 -	54,999	24,878	318,290	13,810	43,714	45,822	590,340
55,000 -	59,999	25,247	334,141	8,707	43,753	42,858	763,657
60,000 -	64,999	20,724	244,589	12,379	86,850	37,383	668,174
65,000 -	74,999	36,292	640,278	17,735	79,257	61,042	1,007,930
75,000 -	99,999	61,636	1,198,796	24,039	119,958	98,545	1,859,250
100,000 -	149,999	63,776	2,044,342	16,987	104,232	87,848	1,999,761
150,000 -	199,999	24,376	1,202,749	6,043	44,265	28,328	1,100,089
200,000 -	499,999	33,004	3,031,305	8,123	107,626	32,878	1,610,893
500,000 -	999,999	7,114	1,112,209	1,871	31,954	7,077	516,676
1,000,000 -	4,999,999	3,778	1,003,401	1,254	90,103	4,405	410,812
5,000,000 -	9,999,999	382	227,364	137	10,605	406	58,950
10,000,000	and over	265	692,175	102	29,303	288	48,951
Total		587,892	\$15,399,676	205,109	\$1,287,271	1,005,912	\$19,637,011

NYAGI Class		Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$ 5,000	933	\$64	2,115	\$118	\$546,845
\$ 5,000 -	9,999	6,523	25,390	17,830	19,652	2,313,388
10,000 -	14,999	16,853	42,444	54,040	66,886	6,400,321
15,000 -	19,999	19,980	40,328	69,075	86,444	9,338,109
20,000 -	24,999	21,589	33,885	81,786	122,924	12,356,595
25,000 -	29,999	18,408	47,688	81,160	119,356	15,039,686
30,000 -	34,999	22,194	10,411	81,433	141,172	15,379,714
35,000 -	39,999	20,610	39,322	79,808	164,880	15,507,738
40,000 -	44,999	14,739	30,064	74,147	160,946	14,643,676
45,000 -	49,999	15,893	23,918	55,049	99,467	14,321,494
50,000 -	54,999	13,314	40,146	57,572	116,457	13,504,008
55,000 -	59,999	15,314	26,954	40,975	117,663	13,305,844
60,000 -	64,999	12,090	42,352	37,783	70,177	12,674,049
65,000 -	74,999	19,098	68,131	69,421	190,770	23,014,601
75,000 -	99,999	44,272	126,901	91,342	341,664	44,721,700
100,000 -	149,999	40,861	232,009	90,350	481,855	47,964,382
150,000 -	199,999	14,346	107,383	37,779	293,753	22,681,289
200,000 -	499,999	26,642	480,719	57,519	752,366	46,649,731
500,000 -	999,999	8,702	318,616	15,806	281,643	25,002,545
1,000,000 -	4,999,999	7,137	540,610	10,754	281,136	43,778,324
5,000,000 -	9,999,999	903	229,288	1,100	33,915	14,720,194
10,000,000	and over	731	306,614	770	45,912	43,276,112
Total		361,130	\$2,813,238	1,107,614	\$3,989,155	\$457,140,347

3/ Includes IRA Distributions

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, student loan interest deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

Note: Figures do not necessarily add to totals due to rounding.

Table 24: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2000 (Dollar Data In Thousands)

NYAGI Class	Additions								Subtractions			
			State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000												
\$ 5,000 - 9,999	2,136	3,245	927	201	1,686	378	3,848	\$2,887	6,752	\$107,770		
10,000 - 14,999	4,264	6,931	8,625	2,986	4,791	2,435	16,687	8,926	19,220	522,093		
15,000 - 19,999	1,458	6,074	20,747	12,320	8,703	1,310	37,464	24,349	26,442	612,091		
20,000 - 24,999	6,269	11,650	32,575	20,427	12,791	2,231	54,301	29,385	22,384	551,774		
25,000 - 29,999	5,940	25,615	57,667	47,049	14,267	3,643	65,162	39,976	19,328	406,909		
30,000 - 34,999	3,269	8,105	67,387	61,308	23,936	47,331	84,371	44,198	12,859	280,858		
35,000 - 39,999	3,131	7,743	54,377	59,478	22,401	6,731	87,421	50,251	14,308	285,321		
40,000 - 44,999	1,857	3,817	55,379	62,817	21,040	6,416	88,341	51,296	6,830	190,449		
45,000 - 49,999	2,370	5,469	47,997	59,972	8,906	3,066	96,052	60,269	11,531	237,315		
50,000 - 54,999	479	341	51,087	74,462	15,740	6,132	82,482	51,084	6,136	103,483		
55,000 - 59,999	2,452	8,297	45,849	75,970	16,182	9,401	86,561	64,214	6,379	182,875		
60,000 - 64,999	2,679	6,017	40,896	70,947	17,807	11,933	77,126	53,450	8,804	167,408		
65,000 - 74,999	4,089	7,177	67,492	108,018	26,231	14,530	142,280	103,651	10,765	240,817		
75,000 - 99,999	7,000	14,217	116,385	203,161	45,706	48,981	238,986	173,543	15,557	369,510		
100,000 - 149,999	10,209	35,009	80,445	157,073	45,924	61,088	179,106	191,435	12,033	308,131		
150,000 - 199,999	6,331	26,000	17,574	37,106	20,208	29,376	61,253	102,780	3,899	91,655		
200,000 - 499,999	14,572	67,916	11,241	21,215	32,721	132,011	85,445	272,322	4,022	97,521		
500,000 - 999,999	6,149	65,219	1,040	1,997	12,361	144,346	23,051	168,720	636	19,129		
1,000,000 - 4,999,999	5,166	108,179	365	647	10,120	388,114	15,536	301,938	311	6,948		
5,000,000 - 9,999,999	712	34,049	23	38	1,121	121,514	1,562	89,151	21	334		
10,000,000 and over	590	81,505	13	17	811	445,927	1,127	245,883	13	275		
Total	91,119	\$532,575	778,092	\$1,077,209	363,453	\$1,486,894	1,528,165	\$2,129,707	208,229	\$4,782,667		

NYAGI Class	Subtractions									
			Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000										
\$ 5,000 - 9,999	10,574	\$53,409	15,437	44,743	12,825	\$113,663	2,701	3,018		
10,000 - 14,999	36,342	271,347	23,651	150,105	42,152	408,692	6,981	45,550		
15,000 - 19,999	59,508	471,463	19,622	77,538	59,094	711,718	6,516	30,464		
20,000 - 24,999	61,677	513,166	19,986	66,115	47,917	569,660	10,857	50,110		
25,000 - 29,999	56,143	475,166	18,910	57,952	37,616	442,599	8,462	46,965		
30,000 - 34,999	42,088	377,213	16,317	57,812	25,920	270,532	8,635	60,956		
35,000 - 39,999	41,551	424,724	15,727	53,742	26,456	314,503	8,348	29,044		
40,000 - 44,999	25,825	271,794	14,515	18,533	17,077	219,385	6,949	25,477		
45,000 - 49,999	25,151	307,408	16,812	80,838	19,116	227,752	7,679	29,156		
50,000 - 54,999	21,427	277,855	11,221	36,369	11,794	147,889	5,326	15,345		
55,000 - 59,999	19,184	269,296	13,280	52,198	16,359	222,960	6,120	18,968		
60,000 - 64,999	18,014	223,942	12,470	39,036	11,344	159,224	3,308	3,339		
65,000 - 74,999	24,377	338,544	24,035	69,294	16,912	220,893	10,518	22,322		
75,000 - 99,999	31,905	439,512	37,505	119,195	24,572	360,821	18,422	80,542		
100,000 - 149,999	31,541	470,194	38,164	163,165	23,885	349,545	22,562	89,999		
150,000 - 199,999	12,016	192,686	17,066	101,816	10,038	158,263	10,219	69,057		
200,000 - 499,999	21,111	358,700	26,876	199,171	14,908	251,763	20,878	157,470		
500,000 - 999,999	5,714	102,955	9,899	164,557	3,852	67,879	7,726	159,618		
1,000,000 - 4,999,999	3,392	64,071	8,806	434,568	2,210	38,288	6,398	366,291		
5,000,000 - 9,999,999	324	6,022	1,144	137,796	203	3,474	739	138,236		
10,000,000 and over	217	4,435	970	598,345	150	2,802	595	824,747		
Total	548,080	\$5,913,901	373,913	\$2,735,317	424,400	\$5,262,305	179,938	\$2,266,676		

Note: Figures do not necessarily add to totals due to rounding

**Table 25: New York State Deductions by NY Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions			
	Number	Amount	Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$ 5,000	136,763	\$409,792	136,514	\$409,543	249	249
\$ 5,000 - 9,999	257,479	1,167,616	254,126	1,147,304	3,353	\$20,312
10,000 - 14,999	399,393	2,912,171	382,296	2,757,793	17,097	154,379
15,000 - 19,999	425,089	3,748,615	395,591	3,422,556	29,498	326,059
20,000 - 24,999	471,143	4,516,033	425,967	3,944,645	45,176	571,388
25,000 - 29,999	495,994	4,992,401	434,355	4,140,630	61,639	851,771
30,000 - 34,999	443,910	4,590,218	373,494	3,573,377	70,416	1,016,841
35,000 - 39,999	385,098	4,207,537	314,309	3,139,612	70,790	1,067,924
40,000 - 44,999	328,492	3,667,439	258,133	2,575,575	70,359	1,091,864
45,000 - 49,999	283,470	3,318,727	214,111	2,205,748	69,359	1,112,979
50,000 - 54,999	246,955	3,014,908	179,899	1,946,144	67,057	1,068,765
55,000 - 59,999	219,331	2,809,705	153,487	1,676,014	65,844	1,133,691
60,000 - 64,999	193,917	2,556,634	130,540	1,445,076	63,378	1,111,559
65,000 - 74,999	316,981	4,404,376	200,929	2,327,921	116,052	2,076,456
75,000 - 99,999	504,042	7,720,524	270,589	3,162,578	233,453	4,557,945
100,000 - 149,999	389,717	7,047,122	157,685	1,858,452	232,032	5,188,670
150,000 - 199,999	128,955	2,680,251	43,121	490,634	85,835	2,189,617
200,000 - 499,999	155,047	3,720,211	52,104	599,419	102,943	3,120,792
500,000 - 999,999	35,800	962,316	13,001	153,328	22,799	808,988
1,000,000 - 4,999,999	22,503	1,280,196	5,719	66,987	16,784	1,213,209
5,000,000 - 9,999,999	2,111	419,199	282	3,348	1,829	415,851
10,000,000 and over	1,411	2,071,382	111	1,303	1,301	2,070,079
Total	5,843,604	\$72,217,373	4,396,360	\$41,047,984	1,447,244	\$31,169,389

1/ New York itemized deductions are federal deductions less state, local and foreign taxes paid and other adjustments, plus addition adjustments, less the New York itemized deduction adjustment (if applicable).

Note: Figures do not necessarily add to totals due to rounding.

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)**

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...	...	...
\$ 5,000 - 9,999	1,677	\$8,693	2,683	\$2,357	335	\$1,588
10,000 - 14,999	10,425	43,094	15,429	41,159	7,089	32,167
15,000 - 19,999	13,236	61,878	28,742	88,392	15,127	72,890
20,000 - 24,999	20,201	89,060	44,809	142,906	24,241	153,547
25,000 - 29,999	22,386	99,261	61,639	247,459	31,893	233,796
30,000 - 34,999	22,782	99,634	70,120	297,158	43,197	343,040
35,000 - 39,999	19,852	80,109	70,267	302,091	46,235	409,136
40,000 - 44,999	15,556	75,244	70,120	368,882	48,342	407,623
45,000 - 49,999	16,346	74,726	69,138	402,390	49,700	409,562
50,000 - 54,999	11,454	44,549	66,849	423,918	52,479	445,203
55,000 - 59,999	10,719	52,929	65,844	425,298	50,531	460,790
60,000 - 64,999	7,682	39,746	63,378	475,194	51,855	471,639
65,000 - 74,999	12,479	54,841	116,052	911,188	98,760	890,892
75,000 - 99,999	15,074	96,669	233,060	2,191,804	208,155	2,081,019
100,000 - 149,999	10,805	130,531	232,032	2,999,943	209,743	2,329,930
150,000 - 199,999	2,877	34,339	85,777	1,595,389	79,334	1,077,940
200,000 - 499,999	2,506	78,273	102,891	3,386,796	94,233	1,913,204
500,000 - 999,999	240	18,703	22,809	1,710,035	20,841	723,860
1,000,000 - 4,999,999	82	8,678	16,778	3,402,197	15,576	1,019,577
5,000,000 - 9,999,999	d/	d/	1,829	1,191,498	1,711	327,673
10,000,000 and over	d/	d/	1,300	3,470,524	1,247	1,384,673
Total	216,377	\$1,190,957	1,441,545	\$24,076,577	1,150,625	\$15,189,748

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 5,000	249	\$249	...	...
\$ 5,000 - 9,999	2,012	1900	1,677	\$6,310
10,000 - 14,999	14,595	28,659	8,340	24,519
15,000 - 19,999	26,473	54,168	13,236	70,449
20,000 - 24,999	40,769	79,903	24,608	152,972
25,000 - 29,999	56,119	137,221	39,253	222,902
30,000 - 34,999	66,274	147,819	41,126	249,029
35,000 - 39,999	65,043	145,367	41,533	267,971
40,000 - 44,999	66,051	161,542	42,598	255,035
45,000 - 49,999	65,604	166,746	43,073	248,980
50,000 - 54,999	63,933	151,097	37,693	214,023
55,000 - 59,999	63,739	166,811	42,684	247,392
60,000 - 64,999	61,073	160,634	36,298	202,383
65,000 - 74,999	113,200	308,197	67,920	381,406
75,000 - 99,999	226,637	644,740	128,458	745,293
100,000 - 149,999	227,650	862,554	115,450	778,950
150,000 - 199,999	84,454	410,954	33,655	274,941
200,000 - 499,999	101,716	936,473	31,054	430,077
500,000 - 999,999	22,421	545,637	6,245	200,291
1,000,000 - 4,999,999	16,632	1,208,625	3,374	220,553
5,000,000 - 9,999,999	1,816	487,410	318	60,688
10,000,000 and over	1,293	2,974,881	203	185,358
Total	1,387,752	\$9,781,587	758,796	\$5,439,526

1/ Includes casualty and theft losses, job expenses, miscellaneous deductions and other adjustments.
d/ Tax Law secrecy provisions prohibit disclosure.

Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2000 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$ 5,000	\$249	...	...	...	...	...
\$ 5,000 - 9,999	20,849	2,012	\$536	...	...	...
10,000 - 14,999	169,598	14,178	14,982	...	...	...
15,000 - 19,999	347,777	21,935	21,721	...	...	...
20,000 - 24,999	618,388	40,401	47,002	...	...	...
25,000 - 29,999	940,640	57,346	88,869	...	...	...
30,000 - 34,999	1,136,681	69,825	119,798	...	...	...
35,000 - 39,999	1,204,674	67,394	136,649	...	...	...
40,000 - 44,999	1,268,327	67,726	175,984	...	...	...
45,000 - 49,999	1,302,404	66,708	189,428	...	...	...
50,000 - 54,999	1,278,790	65,599	210,026	...	...	...
55,000 - 59,999	1,353,220	65,461	219,145	...	...	...
60,000 - 64,999	1,349,596	61,265	237,992	...	...	...
65,000 - 74,999	2,546,523	113,200	468,934	...	...	...
75,000 - 99,999	5,759,525	229,914	1,195,311	...	...	...
100,000 - 149,999	7,101,909	230,295	1,798,291	76	\$157	...
150,000 - 199,999	3,393,562	85,317	997,940	173	641	...
200,000 - 499,999	6,744,823	102,338	2,231,843	276	613	...
500,000 - 999,999	3,198,526	22,744	1,205,785	139	1,018	...
1,000,000 - 4,999,999	5,859,630	16,751	2,499,874	173	3,087	...
5,000,000 - 9,999,999	2,067,268	1,828	871,115	27	7,308	...
10,000,000 and over	8,015,436	1,300	2,659,391	35	4,618	...
Total	\$55,678,395	1,403,537	\$15,390,618	900	\$17,442	

NYAGI Class	Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	249	\$249
\$ 5,000 - 9,999	...	...	3,353	20,312
10,000 - 14,999	...	...	17,097	154,379
15,000 - 19,999	...	...	29,498	326,059
20,000 - 24,999	...	...	45,176	571,388
25,000 - 29,999	...	...	61,639	851,771
30,000 - 34,999	...	...	70,416	1,016,841
35,000 - 39,999	...	...	70,790	1,067,924
40,000 - 44,999	...	...	70,359	1,091,864
45,000 - 49,999	...	...	69,359	1,112,979
50,000 - 54,999	...	...	67,057	1,068,765
55,000 - 59,999	...	...	65,844	1,133,691
60,000 - 64,999	...	...	63,378	1,111,559
65,000 - 74,999	...	...	116,052	2,076,456
75,000 - 99,999	...	...	233,453	4,557,945
100,000 - 149,999	33,925	\$70,659	232,032	5,188,670
150,000 - 199,999	14,958	83,968	85,835	2,189,617
200,000 - 499,999	102,943	857,219	102,943	3,120,792
500,000 - 999,999	22,799	792,599	22,799	808,988
1,000,000 - 4,999,999	16,784	1,213,217	16,784	1,213,209
5,000,000 - 9,999,999	1,829	415,852	1,829	415,851
10,000,000 and over	1,301	2,070,080	1,301	2,070,079
Total	194,539	\$5,503,594	1,447,244	\$31,169,389

2/ Amount of federal itemized deductions after federal limitation (where applicable).
3/ State, local and foreign taxes paid and other subtraction adjustments.
4/ Addition adjustments to federal deductions are due to differences between federal and state law.
Note: Figures do not necessarily add to totals due to rounding.

**Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)**

NYAGI Class	Total Credits	Child & Dependent Care		Household	
		Number	Amount	Number	Amount
Less than \$ 5,000	\$10	...	...	...	...
\$ 5,000 - 9,999	3,708	...	...	79,602	\$3,486
10,000 - 14,999	15,188	...	...	315,821	14,260
15,000 - 19,999	21,338	...	...	351,519	18,138
20,000 - 24,999	33,470	\$889	\$102	406,211	20,408
25,000 - 29,999	29,001	21,658	9,073	347,520	11,456
30,000 - 34,999	18,797	26,877	12,208	79,616	2,292
35,000 - 39,999	18,822	25,522	12,602	...	...
40,000 - 44,999	18,055	22,605	11,499	...	...
45,000 - 49,999	15,098	18,286	9,234	...	...
50,000 - 54,999	16,196	21,514	8,614	...	...
55,000 - 59,999	11,021	16,880	4,594	...	...
60,000 - 64,999	9,268	15,360	2,349	...	...
65,000 - 74,999	16,484	25,781	2,186	...	...
75,000 - 99,999	36,072	50,221	4,702	131	14
100,000 - 149,999	52,000	39,464	3,902	76	5
150,000 - 199,999	37,753	10,166	1,039	...	...
200,000 - 499,999	104,056	10,475	1,126	...	...
500,000 - 999,999	75,581	1,816	207	...	...
1,000,000 - 4,999,999	155,604	896	109	...	...
5,000,000 - 9,999,999	50,352	44	6	...	...
10,000,000 and over	118,773	26	4	...	...
Total	\$856,648	308,481	\$83,555	1,580,497	\$70,059

NYAGI Class	Real Property Tax 1/ 2/	Earned Income 2/	All Other NY Credits 3/	
			Number	Amount
Less than \$ 5,000	933	\$10
\$ 5,000 - 9,999	477	\$14	5852	208
10,000 - 14,999	13,835	628	4196	300
15,000 - 19,999	5,469	198	12676	476
20,000 - 24,999	83,539	1,076
25,000 - 29,999	67,682	1,785
30,000 - 34,999	2617	4,004
35,000 - 39,999	6,220
40,000 - 44,999	6,555
45,000 - 49,999	5,864
50,000 - 54,999	7,582
55,000 - 59,999	6,427
60,000 - 64,999	6,660
65,000 - 74,999	14,298
75,000 - 99,999	30,759
100,000 - 149,999	47,663
150,000 - 199,999	36,700
200,000 - 499,999	102,724
500,000 - 999,999	75,186
1,000,000 - 4,999,999	154,846
5,000,000 - 9,999,999	50,095
10,000,000 and over	118,700
Total	19,781	\$840	166,694	\$678,13

1/ Excludes stand-alone IT-214 claims.

2/ Does not include claims filed with nontaxable returns.

3/ Includes the following credits : resident, farmers school property tax, investment, investment credit for financial securities industry, accumulation distribution, empire zone and zone equivalent areas, special additional mortgage tax carryforward, solar electrical generating equipment, employment of persons with disabilities, alternative fuels vehicle, emerging technology companies, low income housing, transportation access, industrial or manufacturing business credits, and various refundable credits for new businesses.

Note: Figures do not necessarily add to totals due to rounding.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayer		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$	1 - \$	453,583	7.76	\$21,664
	100 -	374,053	14.16	55,047
	200 -	316,050	19.57	77,910
	300 -	247,764	23.80	86,124
	400 -	220,810	27.58	98,399
	500 -	197,161	30.95	108,475
	600 -	196,072	34.31	127,414
	700 -	169,801	37.21	126,517
	800 -	167,834	40.09	143,080
	900 -	161,747	42.85	153,037
	1,000 -	673,197	54.37	833,109
	1,500 -	506,881	63.04	883,844
	2,000 -	409,059	70.04	915,233
	2,500 -	308,934	75.32	847,045
	3,000 -	726,707	87.76	2,795,521
	5,000 -	440,681	95.30	3,029,356
	10,000 -	194,522	98.62	2,874,525
	25,000 -	46,034	99.41	1,583,857
	50,000 -	19,860	99.75	1,367,220
	100,000 and over	14,600	100.00	5,386,897
	Total	5,845,350	100.00	\$21,514,276

Table 29: Major Items by Size of Federal AGI after NY Modifications - Full-Year Nonresident Taxable Returns in 2000
(Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$ 5,000	3,949	\$16,426	\$11,107	\$11,677	
\$ 5,000 - 9,999	11,485	92,070	58,213	54,987	
10,000 - 14,999	15,429	190,475	147,102	101,006	\$771
15,000 - 19,999	18,216	320,086	234,582	152,016	3,941
20,000 - 24,999	16,831	376,013	274,589	164,566	8,090
25,000 - 29,999	20,441	564,442	428,344	207,373	10,845
30,000 - 34,999	22,137	718,124	547,284	221,912	10,228
35,000 - 39,999	21,146	792,184	608,373	224,917	10,548
40,000 - 44,999	21,473	912,010	661,923	243,917	14,206
45,000 - 49,999	20,527	977,401	632,530	244,069	16,678
50,000 - 54,999	19,181	1,003,415	703,434	239,479	13,978
55,000 - 59,999	18,161	1,042,877	744,754	226,855	13,310
60,000 - 64,999	17,399	1,085,546	778,022	232,169	13,151
65,000 - 74,999	31,548	2,209,012	1,573,729	443,961	26,710
75,000 - 99,999	64,564	5,624,203	3,672,648	1,054,221	60,767
100,000 - 149,999	78,657	9,577,702	5,838,406	1,522,377	85,250
150,000 - 199,999	39,631	6,828,000	3,896,435	923,282	45,658
200,000 - 499,999	63,745	19,258,604	9,690,587	1,585,420	75,891
500,000 - 999,999	20,711	14,395,644	5,749,072	553,814	26,239
1,000,000 - 4,999,999	16,912	33,566,898	10,178,174	922,586	21,793
5,000,000 - 9,999,999	1,894	12,984,360	2,730,613	423,248	2,297
10,000,000 and over	1,412	42,642,778	5,091,822	1,369,046	1,625
Total	545,449	\$155,178,270	\$54,251,743	\$11,122,898	\$461,977

Federal AGI After NY Modifications 1/	Taxable Income	Tax Before Credits	Allocable Credits 3/	Tax After	
				All Other Credits 4/	Credits and Proration
Less than \$ 5,000	\$4,749	\$188	\$1	...	\$124
\$ 5,000 - 9,999	37,084	1,479	178	...	742
10,000 - 14,999	88,698	3,560	508	...	2,038
15,000 - 19,999	164,129	6,821	886	...	4,167
20,000 - 24,999	203,358	8,927	992	...	5,793
25,000 - 29,999	346,225	15,909	915	...	10,996
30,000 - 34,999	485,984	24,154	198	...	18,709
35,000 - 39,999	556,719	28,557	196	...	21,825
40,000 - 44,999	653,887	34,016	513	...	24,473
45,000 - 49,999	716,654	37,787	728	...	24,518
50,000 - 54,999	749,959	40,855	526	...	29,408
55,000 - 59,999	802,713	44,558	293	...	32,223
60,000 - 64,999	840,225	47,545	165	...	34,308
65,000 - 74,999	1,738,341	99,514	320	...	71,493
75,000 - 99,999	4,509,219	265,461	552	\$60	174,221
100,000 - 149,999	7,970,079	514,477	857	...	312,612
150,000 - 199,999	5,859,062	401,326	356	7	229,067
200,000 - 499,999	17,597,295	1,205,383	531	494	606,017
500,000 - 999,999	13,815,592	946,358	125	552	378,727
1,000,000 - 4,999,999	32,622,520	2,234,634	66	761	680,949
5,000,000 - 9,999,999	12,558,815	860,278	3	271	183,155
10,000,000 and over	41,272,107	2,827,139	3	68	341,142
Total	\$143,593,416	\$9,648,925	\$8,914	\$2,213	\$3,186,707

1/ Line 30, federal amount of New York adjusted gross income on form IT-203.

2/ Line 30, New York State amount of New York adjusted gross income on form IT-203.

3/ Includes the household, child care and earned income credits.

4/ Includes the accumulation distribution and other nonrefundable credits, farmers' school tax, and various refundable credits for new businesses.

Note: Figures do not necessarily add to totals due to rounding.

Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 2000
(Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$ 5,000	3,949	0.72	\$16,426	0.01	\$124	0.00
\$ 5,000 -	9,999	15,434	2.83	108,496	0.07	866	0.03
10,000 -	14,999	30,863	5.66	298,971	0.19	2,904	0.09
15,000 -	19,999	49,079	9.00	619,058	0.40	7,071	0.22
20,000 -	24,999	65,910	12.08	995,070	0.64	12,865	0.40
25,000 -	29,999	86,351	15.83	1,559,513	1.00	23,860	0.75
30,000 -	34,999	108,488	19.89	2,277,636	1.47	42,569	1.34
35,000 -	39,999	129,633	23.77	3,069,820	1.98	64,394	2.02
40,000 -	44,999	151,106	27.70	3,981,830	2.57	88,867	2.79
45,000 -	49,999	171,634	31.47	4,959,231	3.20	113,385	3.56
50,000 -	54,999	190,815	34.98	5,962,646	3.84	142,792	4.48
55,000 -	59,999	208,977	38.31	7,005,523	4.51	175,015	5.49
60,000 -	64,999	226,376	41.50	8,091,068	5.21	209,324	6.57
65,000 -	74,999	257,924	47.29	10,300,080	6.64	280,816	8.81
75,000 -	99,999	322,488	59.12	15,924,284	10.26	455,037	14.28
100,000 -	149,999	401,145	73.54	25,501,985	16.43	767,649	24.09
150,000 -	199,999	440,776	80.81	32,329,985	20.83	996,716	31.28
200,000 -	499,999	504,521	92.50	51,588,590	33.24	1,602,734	50.29
500,000 -	999,999	525,232	96.29	65,984,234	42.52	1,981,460	62.18
1,000,000 -	4,999,999	542,144	99.39	99,551,132	64.15	2,662,410	83.55
5,000,000 -	9,999,999	544,038	99.74	112,535,492	72.52	2,845,565	89.29
10,000,000	and over	545,449	100.00	\$155,178,270	100.00	\$3,186,707	100.00

Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2000

Federal AGI After NY Modifications	Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
		Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than \$ 5,000	\$4,159	\$2,957	...	\$1,203	\$48	\$31
\$ 5,000 - 9,999	8,017	4,788	...	3,229	129	65
10,000 - 14,999	12,345	6,546	\$50	5,749	231	132
15,000 - 19,999	17,572	8,345	216	9,010	374	229
20,000 - 24,999	22,340	9,778	481	12,082	530	344
25,000 - 29,999	27,613	10,145	531	16,938	778	538
30,000 - 34,999	32,440	10,025	462	21,954	1,091	845
35,000 - 39,999	37,463	10,636	499	26,328	1,350	1,032
40,000 - 44,999	42,473	11,359	662	30,452	1,584	1,140
45,000 - 49,999	47,614	11,890	812	34,912	1,841	1,194
50,000 - 54,999	52,312	12,485	729	39,098	2,130	1,533
55,000 - 59,999	57,423	12,491	733	44,199	2,453	1,774
60,000 - 64,999	62,391	13,344	756	48,291	2,733	1,972
65,000 - 74,999	70,020	14,072	847	55,101	3,154	2,266
75,000 - 99,999	87,110	16,328	941	69,841	4,112	2,698
100,000 - 149,999	121,765	19,355	1,084	101,327	6,541	3,974
150,000 - 199,999	172,291	23,297	1,152	147,842	10,127	5,780
200,000 - 499,999	302,119	24,871	1,191	276,057	18,909	9,507
500,000 - 999,999	695,075	26,740	1,267	667,068	45,694	18,286
1,000,000 - 4,999,999	1,984,827	54,553	1,289	1,928,986	132,135	40,265
5,000,000 - 9,999,999	6,855,016	223,451	1,213	6,630,352	454,179	96,696
10,000,000 and over	30,207,177	969,801	1,151	29,236,225	2,002,681	241,657
Nonresident Average	\$284,496	\$20,392	\$847	\$263,257	\$17,690	\$5,842

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2000
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayer		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$ 1	- \$ 100	52,586	9.64	\$2,303
100	- 200	29,068	14.97	4,247
200	- 300	17,144	18.11	4,248
300	- 400	18,246	21.46	6,344
400	- 500	16,520	24.49	7,435
500	- 600	13,043	26.88	7,189
600	- 700	10,371	28.78	6,765
700	- 800	9,879	30.59	7,409
800	- 900	11,221	32.65	9,596
900	- 1,000	8,425	34.19	8,041
1,000	- 1,500	51,636	43.66	64,462
1,500	- 2,000	39,700	50.94	69,499
2,000	- 2,500	31,813	56.77	71,522
2,500	- 3,000	31,491	62.54	86,165
3,000	- 5,000	79,490	77.12	307,615
5,000	- 10,000	68,617	89.70	477,711
10,000	- 25,000	37,825	96.63	568,741
25,000	- 50,000	10,740	98.60	368,598
50,000	- 100,000	4,561	99.44	312,881
100,000	and over	3,072	100.00	795,935
	Total	545,449	100.00	\$3,186,707

Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/		Before Proration	
		NYAGI 2/	NYAGI 2/	New York Deductions	Dependent Exemptions
Less than \$ 5,000	829	\$3,503	\$2,023	\$2,488	...
\$ 5,000 - 9,999	4,617	37,242	26,006	20,119	...
10,000 - 14,999	13,104	171,307	112,722	94,152	\$1,380
15,000 - 19,999	14,415	253,402	158,536	111,494	867
20,000 - 24,999	12,402	277,682	161,495	105,532	2,220
25,000 - 29,999	11,813	320,646	186,106	99,212	2,217
30,000 - 34,999	11,588	376,395	224,884	108,408	3,654
35,000 - 39,999	9,932	374,054	248,074	91,060	2,762
40,000 - 44,999	8,983	381,350	260,160	91,068	4,576
45,000 - 49,999	7,340	349,001	190,512	72,656	1,991
50,000 - 54,999	6,415	337,158	221,285	71,047	2,534
55,000 - 59,999	5,709	327,810	207,332	61,748	3,203
60,000 - 64,999	5,054	316,249	176,050	59,251	2,055
65,000 - 74,999	8,367	583,192	341,609	103,232	3,318
75,000 - 99,999	15,020	1,315,008	774,075	208,679	9,713
100,000 - 149,999	15,008	1,815,464	1,079,985	243,889	11,541
150,000 - 199,999	6,571	1,130,428	692,915	116,286	4,775
200,000 - 499,999	8,064	2,370,841	1,488,581	160,170	6,755
500,000 - 999,999	1,913	1,294,781	757,422	45,273	1,497
1,000,000 - 4,999,99	1,124	2,124,161	1,122,546	39,675	1,069
5,000,000 - 9,999,99	103	733,048	329,347	11,664	98
10,000,000 and over	68	1,791,158	609,636	24,998	82
Total	168,440	\$16,683,879	\$9,371,303	\$1,942,098	\$66,307

Federal AGI After NY Modifications 1/	Before Proration			Tax After	
	Taxable Income	Tax Before Credits	Allocable Credits 3/	All Other Credits 4/	Credits and Proration
Less than \$ 5,000	\$1,015	\$40	...	...	\$22
\$ 5,000 - 9,999	17,123	683	\$63	...	448
10,000 - 14,999	75,776	3,040	532	\$5	1,523
15,000 - 19,999	141,042	5,825	647	1	3,238
20,000 - 24,999	169,930	7,524	524	90	4,103
25,000 - 29,999	219,216	10,500	202	57	5,799
30,000 - 34,999	264,334	13,120	67	37	7,822
35,000 - 39,999	280,232	14,909	66	70	9,749
40,000 - 44,999	285,708	15,241	92	107	10,196
45,000 - 49,999	274,354	15,154	120	202	7,846
50,000 - 54,999	263,578	14,559	111	108	9,117
55,000 - 59,999	262,859	14,861	150	241	9,152
60,000 - 64,999	254,944	14,757	20	291	7,963
65,000 - 74,999	476,644	27,779	51	114	16,266
75,000 - 99,999	1,096,617	65,762	44	955	37,987
100,000 - 149,999	1,560,035	101,243	114	1,742	58,567
150,000 - 199,999	1,009,367	69,138	51	1,943	40,433
200,000 - 499,999	2,203,917	150,964	48	2,359	92,351
500,000 - 999,999	1,248,010	85,488	7	1,685	48,511
1,000,000 - 4,999,99	2,083,417	142,713	6	2,072	73,390
5,000,000 - 9,999,99	721,287	49,408	0	418	21,857
10,000,000 and over	1,766,078	120,976	0	1,196	39,945
Total	\$14,675,483	\$943,684	\$2,913	\$13,693	\$506,289

1/ Line 30, federal amount of New York adjusted gross income on form IT-203.

2/ Line 30, New York State amount of New York adjusted gross income on form IT-203.

3/ Includes the household, child care and earned income credits.

4/ Includes the resident and other nonrefundable credits, refundable portion of excess child and dependent care and earned income credits, and the farmers' school tax and various refundable credits for new businesses.

Note: Figures do not necessarily add to totals due to rounding.

Table 34: Cumulative Distribution of Taxpayers, Federal AGI after New York Modifications and Tax Liability by Size of Federal AGI after New York Modifications - Part-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

Federal AGI After NY Modifications	Taxpayers		Federal AGI After NY Modifications		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$ 5,000	829	0.49	\$3,503	0.02	\$22	0.00
\$ 5,000 - 9,999	5,447	3.23	40,745	0.24	470	0.09
10,000 - 14,999	18,550	11.01	212,052	1.27	1,993	0.39
15,000 - 19,999	32,965	19.57	465,455	2.79	5,231	1.03
20,000 - 24,999	45,368	26.93	743,137	4.45	9,334	1.84
25,000 - 29,999	57,180	33.95	1,063,783	6.38	15,133	2.99
30,000 - 34,999	68,768	40.83	1,440,178	8.63	22,956	4.53
35,000 - 39,999	78,700	46.72	1,814,232	10.87	32,705	6.46
40,000 - 44,999	87,683	52.06	2,195,582	13.16	42,901	8.47
45,000 - 49,999	95,023	56.41	2,544,583	15.25	50,748	10.02
50,000 - 54,999	101,439	60.22	2,881,741	17.27	59,865	11.82
55,000 - 59,999	107,148	63.61	3,209,551	19.24	69,017	13.63
60,000 - 64,999	112,203	66.61	3,525,800	21.13	76,980	15.20
65,000 - 74,999	120,570	71.58	4,108,993	24.63	93,247	18.42
75,000 - 99,999	135,589	80.50	5,424,000	32.51	131,234	25.92
100,000 - 149,999	150,598	89.41	7,239,464	43.39	189,801	37.49
150,000 - 199,999	157,168	93.31	8,369,892	50.17	230,234	45.47
200,000 - 499,999	165,232	98.10	10,740,732	64.38	322,585	63.72
500,000 - 999,999	167,145	99.23	12,035,513	72.14	371,096	73.30
1,000,000 - 4,999,999	168,269	99.90	14,159,674	84.87	444,487	87.79
5,000,000 - 9,999,999	168,372	99.96	14,892,722	89.26	466,344	92.11
10,000,000 and over	168,440	100.00	\$16,683,879	100.00	\$506,289	100.00

Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2000

Federal AGI After NY Modifications	Before Proration							Tax After Credits and Proration
	Federal AGI After NY Modifications	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits			
Less than \$ 5,000	\$4,223	\$3,000	...	\$1,223	\$49		\$27	
\$ 5,000 - 9,999	8,066	4,357	...	3,708	148		97	
10,000 - 14,999	13,073	7,185	\$105	5,783	232		116	
15,000 - 19,999	17,579	7,735	60	9,784	404		225	
20,000 - 24,999	22,390	8,509	179	13,702	607		331	
25,000 - 29,999	27,144	8,399	188	18,558	889		491	
30,000 - 34,999	32,482	9,355	315	22,811	1,132		675	
35,000 - 39,999	37,661	9,168	278	28,214	1,501		982	
40,000 - 44,999	42,452	10,138	509	31,805	1,697		1,135	
45,000 - 49,999	47,548	9,899	271	37,378	2,065		1,069	
50,000 - 54,999	52,556	11,075	395	41,086	2,269		1,421	
55,000 - 59,999	57,415	10,815	561	46,039	2,603		1,603	
60,000 - 64,999	62,569	11,723	407	50,440	2,920		1,575	
65,000 - 74,999	69,699	12,338	397	56,965	3,320		1,944	
75,000 - 99,999	87,553	13,894	647	73,012	4,378		2,529	
100,000 - 149,999	120,964	16,250	769	103,945	6,746		3,902	
150,000 - 199,999	172,044	17,698	727	153,619	10,522		6,154	
200,000 - 499,999	294,014	19,863	838	273,313	18,721		11,453	
500,000 - 999,999	676,971	23,671	783	652,518	44,697		25,364	
1,000,000 - 4,999,999	1,889,581	35,293	951	1,853,336	126,953		65,286	
5,000,000 - 9,999,999	7,113,794	113,188	950	6,999,656	479,476		212,111	
10,000,000 and over	26,373,132	368,067	1,214	26,003,852	1,781,263		588,153	
Part-Year Resident Average	\$99,050	\$11,530	\$394	\$87,126	\$5,603		\$3,006	

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayer		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$ 1	\$ 100	19,840	11.78	\$1,057
100	200	15,511	20.99	2,221
200	300	12,204	28.23	2,941
300	400	9,996	34.17	3,480
400	500	6,522	38.04	2,951
500	600	5,834	41.50	3,203
600	700	6,414	45.31	4,154
700	800	3,660	47.48	2,752
800	900	4,880	50.38	4,165
900	1,000	3,709	52.58	3,520
1,000	1,500	19,965	64.44	24,494
1,500	2,000	13,519	72.46	23,476
2,000	2,500	7,466	76.89	16,761
2,500	3,000	6,315	80.64	17,243
3,000	5,000	14,148	89.04	55,738
5,000	10,000	10,448	95.25	72,298
10,000	25,000	5,762	98.67	85,588
25,000	50,000	1,397	99.50	48,243
50,000	100,000	499	99.79	34,413
100,000	and over	349	100.00	97,590
Total		168,440	100.00	\$506,289



Section II:
Selected Tax Components by Filing Status for Resident Taxable Returns
Tables 37 Through 56



Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class			Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$	5,000	136,514	\$533,328	\$409,543	...
\$	5,000 -	9,999	248,520	1,908,862	1,112,251	\$450
	10,000 -	14,999	360,524	4,482,474	2,528,904	4,557
	15,000 -	19,999	288,938	5,029,656	2,155,426	5,096
	20,000 -	24,999	257,452	5,783,951	2,013,949	8,557
	25,000 -	29,999	238,971	6,568,594	1,933,465	8,878
	30,000 -	34,999	217,245	7,045,522	1,781,176	8,455
	35,000 -	39,999	163,304	6,116,264	1,396,171	9,392
	40,000 -	44,999	144,608	6,129,749	1,259,409	5,092
	45,000 -	49,999	113,211	5,371,759	1,021,922	5,387
	50,000 -	54,999	83,949	4,391,915	772,793	3,379
	55,000 -	59,999	69,189	3,970,272	665,187	2,410
	60,000 -	64,999	54,553	3,408,329	529,854	3,668
	65,000 -	74,999	77,994	5,443,147	808,326	3,025
	75,000 -	99,999	99,094	8,492,573	1,116,242	4,334
	100,000 -	149,999	62,483	7,489,049	805,450	1,525
	150,000 -	199,999	23,289	4,013,542	297,618	596
	200,000 -	499,999	28,103	8,268,999	548,417	798
	500,000 -	999,999	6,541	4,494,717	167,593	194
	1,000,000 -	4,999,999	3,616	6,906,247	197,602	134
	5,000,000 -	9,999,999	269	1,840,928	58,379	13
	10,000,000	and over	174	5,808,079	221,450	21
Total			2,678,540	\$113,497,954	\$21,801,127	\$75,960

NYAGI Class			Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$	5,000	\$123,790	\$4,892	\$10	\$4,882
\$	5,000 -	9,999	796,168	31,728	3,491	28,237
	10,000 -	14,999	1,949,020	78,076	14,107	63,969
	15,000 -	19,999	2,869,142	118,632	11,953	106,679
	20,000 -	24,999	3,761,449	169,427	10,285	159,142
	25,000 -	29,999	4,626,258	224,959	4,071	220,889
	30,000 -	34,999	5,255,899	274,380	3,311	271,068
	35,000 -	39,999	4,710,704	258,224	4,640	253,584
	40,000 -	44,999	4,865,259	275,950	4,801	271,148
	45,000 -	49,999	4,344,453	252,634	3,588	249,046
	50,000 -	54,999	3,615,747	214,423	4,439	209,984
	55,000 -	59,999	3,302,680	198,796	3,092	195,704
	60,000 -	64,999	2,874,811	175,244	3,795	171,449
	65,000 -	74,999	4,631,799	286,276	5,005	281,271
	75,000 -	99,999	7,372,004	465,592	8,049	457,543
	100,000 -	149,999	6,682,077	442,731	11,049	431,682
	150,000 -	199,999	3,715,330	254,489	7,437	247,051
	200,000 -	499,999	7,719,784	528,791	17,259	511,532
	500,000 -	999,999	4,326,930	296,391	13,752	282,640
	1,000,000 -	4,999,999	6,708,511	459,531	22,508	437,023
	5,000,000 -	9,999,999	1,782,536	122,104	7,604	114,500
	10,000,000	and over	5,586,607	382,683	31,985	350,698
Total			\$91,620,959	\$5,515,952	\$196,231	\$5,319,721

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	136,514	\$545,893	110,308	\$399,614	64,152	\$29,655	45,172	\$28,245
\$ 5,000 - 9,999	248,520	2,224,305	202,870	1,406,765	110,568	164,503	66,437	106,559
10,000 - 14,999	360,524	5,311,400	293,898	3,433,347	155,783	373,489	72,706	152,537
15,000 - 19,999	288,938	5,784,939	244,531	4,054,385	124,257	299,389	58,720	151,439
20,000 - 24,999	257,452	6,354,303	229,685	5,008,427	114,491	246,503	53,883	145,149
25,000 - 29,999	238,971	7,193,802	219,005	5,717,384	120,276	302,024	45,619	152,623
30,000 - 34,999	217,245	7,452,917	203,754	6,246,920	127,375	198,722	53,317	125,414
35,000 - 39,999	163,304	6,558,955	152,307	5,486,028	94,694	164,599	39,277	113,657
40,000 - 44,999	144,608	6,419,025	136,702	5,541,167	92,322	93,038	46,530	84,512
45,000 - 49,999	113,211	5,586,954	106,165	4,835,230	78,771	118,646	42,270	122,247
50,000 - 54,999	83,949	4,544,906	78,331	3,833,988	64,774	118,742	36,291	93,964
55,000 - 59,999	69,189	4,162,718	64,181	3,483,547	52,243	102,688	28,739	98,697
60,000 - 64,999	54,553	3,554,519	51,074	2,950,312	45,136	101,485	24,818	84,182
65,000 - 74,999	77,994	5,702,436	72,979	4,608,307	62,596	135,474	40,407	132,594
75,000 - 99,999	99,094	8,941,447	89,520	6,906,384	84,215	324,646	61,450	274,854
100,000 - 149,999	62,483	7,993,028	52,567	5,344,424	54,651	281,741	45,640	345,959
150,000 - 199,999	23,289	4,215,202	19,025	2,680,450	20,837	151,937	18,443	171,279
200,000 - 499,999	28,103	8,718,918	21,448	4,698,833	26,437	324,180	24,509	488,463
500,000 - 999,999	6,541	4,654,654	4,605	2,193,608	6,339	229,787	6,145	235,679
1,000,000 - 4,999,999	3,616	7,124,020	2,478	2,494,824	3,551	336,803	3,439	335,669
5,000,000 - 9,999,999	269	1,878,928	168	510,984	266	88,054	259	100,752
10,000,000 and over	174	5,868,137	127	1,293,740	174	309,720	174	256,881
Total	2,678,540	\$120,791,407	2,355,728	\$83,128,668	1,503,907	\$4,495,825	814,245	\$3,801,356

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss s	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	39,196	\$84,921	1,866	\$1,456	933	\$2,373	...	...
\$ 5,000 - 9,999	50,416	161,526	9,674	15,635	2,701	9,038	1,236	\$1,735	
10,000 - 14,999	53,692	212,832	10,693	16,230	7,478	36,690	7,882	50,835	
15,000 - 19,999	37,655	207,549	12,781	25,287	10,890	73,806	7,345	35,268	
20,000 - 24,999	34,861	169,215	10,550	19,384	5,871	47,040	9,665	90,394	
25,000 - 29,999	27,765	169,989	12,161	24,616	7,730	37,311	5,445	32,678	
30,000 - 34,999	33,547	173,305	12,900	25,219	7,519	52,790	5,407	31,479	
35,000 - 39,999	27,571	182,218	6,670	15,653	3,727	37,020	6,560	33,053	
40,000 - 44,999	30,328	131,545	9,287	28,857	4,971	73,448	6,649	53,403	
45,000 - 49,999	28,251	210,775	9,476	27,901	3,980	15,579	8,184	81,099	
50,000 - 54,999	25,069	140,830	7,966	17,795	5,388	84,413	4,245	35,670	
55,000 - 59,999	19,779	207,685	6,695	12,998	2,835	31,340	4,636	70,703	
60,000 - 64,999	15,495	129,135	4,920	9,994	3,415	52,098	2,518	20,706	
65,000 - 74,999	29,040	242,597	10,949	23,665	4,802	89,916	4,267	27,671	
75,000 - 99,999	43,606	580,322	12,761	25,121	7,691	113,129	7,886	62,799	
100,000 - 149,999	33,323	733,551	10,174	25,087	8,777	263,650	5,635	50,749	
150,000 - 199,999	13,748	531,724	4,597	13,697	4,961	224,925	1,411	22,294	
200,000 - 499,999	17,972	1,568,582	5,739	17,396	7,817	740,563	2,358	139,646	
500,000 - 999,999	4,386	1,040,182	1,557	5,387	2,692	666,828	802	70,312	
1,000,000 - 4,999,999	2,781	2,447,414	687	5,411	1,853	1,251,497	632	149,652	
5,000,000 - 9,999,999	228	867,902	33	209	138	273,558	76	36,101	
10,000,000 and over	153	3,530,870	20	235	82	1,023,449	75	653,583	
Total	568,862	\$13,724,669	162,156	\$357,233	106,251	\$5,200,461	92,913	\$1,749,830	

1/ Lines 7-8 on tax form IT-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2000 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income							
			Net Profit		Net Loss		Pensions and Annuities 3/	
			Number	Amount	Number	Amount	Number	Amount
Less than \$	5,000		2,800	\$1,209	...	...	933	\$1,200
\$	5,000 -	9,999	9,903	77,821	2,251	\$13,051	19,241	224,543
	10,000 -	14,999	34,808	327,596	5,313	19,927	46,550	564,662
	15,000 -	19,999	23,202	241,887	7,236	34,446	38,594	519,797
	20,000 -	24,999	16,512	188,671	7,340	29,878	31,284	400,041
	25,000 -	29,999	10,866	101,279	3,937	27,136	30,074	479,066
	30,000 -	34,999	12,039	203,607	6,268	28,116	26,848	289,771
	35,000 -	39,999	7,564	105,886	6,001	32,276	17,442	294,566
	40,000 -	44,999	10,247	218,147	4,195	17,431	16,417	193,644
	45,000 -	49,999	6,413	105,619	4,392	20,062	14,597	163,617
	50,000 -	54,999	6,637	90,457	4,346	11,337	13,731	125,586
	55,000 -	59,999	5,603	62,486	2,902	20,812	10,600	161,253
	60,000 -	64,999	3,884	56,846	2,049	26,878	7,790	149,859
	65,000 -	74,999	7,717	184,323	4,267	20,439	12,657	247,376
	75,000 -	99,999	8,049	213,852	3,961	30,980	21,068	402,852
	100,000 -	149,999	7,558	357,104	1,980	18,055	14,637	446,157
	150,000 -	199,999	1,902	180,508	893	8,876	4,007	175,409
	200,000 -	499,999	3,034	338,775	1,127	13,431	5,669	363,575
	500,000 -	999,999	581	117,903	267	4,499	1,190	90,004
	1,000,000 -	4,999,999	376	166,719	214	18,281	593	61,295
	5,000,000 -	9,999,999	35	23,002	17	780	35	3,681
	10,000,000 and over		21	47,722	14	8,191	32	3,077
	Total		179,751	\$3,411,418	68,970	\$404,881	333,989	\$5,361,031

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income		
	Number	Amount	Number	Amount			
Less than \$	5,000	933	\$64	1,866	\$68	\$545,757	
\$	5,000 -	9,999	23,377	86,610	15,809	17,361	2,189,582
	10,000 -	14,999	63,818	237,603	50,476	59,636	5,192,128
	15,000 -	19,999	62,265	279,884	45,920	51,806	5,681,328
	20,000 -	24,999	65,648	226,693	45,919	62,220	6,229,863
	25,000 -	29,999	56,538	269,850	37,159	48,704	7,096,394
	30,000 -	34,999	59,458	177,912	39,222	69,290	7,314,338
	35,000 -	39,999	47,840	190,936	31,627	65,026	6,428,902
	40,000 -	44,999	43,973	107,901	30,325	75,314	6,268,398
	45,000 -	49,999	42,584	110,198	18,819	34,104	5,518,745
	50,000 -	54,999	29,329	89,315	19,575	32,414	4,480,078
	55,000 -	59,999	27,653	85,952	9,406	33,581	4,095,555
	60,000 -	64,999	22,383	68,442	6,401	19,739	3,515,040
	65,000 -	74,999	34,751	92,126	10,593	41,496	5,619,444
	75,000 -	99,999	49,025	177,720	14,461	66,590	8,808,268
	100,000 -	149,999	37,632	214,168	12,833	100,166	7,792,696
	150,000 -	199,999	14,307	101,819	4,310	42,019	4,131,164
	200,000 -	499,999	19,248	264,724	6,573	101,695	8,515,528
	500,000 -	999,999	4,976	126,525	1,861	34,337	4,585,980
	1,000,000 -	4,999,999	2,805	160,472	1,346	42,671	7,038,678
	5,000,000 -	9,999,999	219	45,127	107	2,957	1,873,013
	10,000,000 and over		145	55,838	72	8,850	5,850,438
	Total		708,905	\$3,169,878	404,679	\$1,010,045	\$118,771,316

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, student loan interest deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

Note: Figures do not necessarily add to totals due to rounding.

Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2000 (Dollar Data In Thousands)

NYAGI Class	Additions								Subtractions			
	State & Local		Public Employee Retirement				Taxable State & Local		Government Pension			
	Bond Interest		System Contributions		Other NY Additions		Income Tax Re-		Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 5,000												
\$ 5,000 - 9,999	1,801	3,006	927	201	1,350	324	3,178	\$766	6,302	\$96,993		
10,000 - 14,999	3,914	6,618	7,565	2,762	4,791	2,435	13,677	7,200	11,459	258,846		
15,000 - 19,999	738	6,031	14,540	6,712	5,824	588	20,245	9,348	8,010	153,693		
20,000 - 24,999	2,752	4,941	15,900	10,178	6,381	584	28,410	15,657	5,841	118,803		
25,000 - 29,999	3,230	10,970	26,804	21,875	5,309	1,114	23,884	11,733	7,260	172,184		
30,000 - 34,999	1,453	3,954	29,997	28,268	9,767	4,607	34,073	12,276	2,475	42,487		
35,000 - 39,999	2,012	5,310	22,327	27,926	8,873	1,943	28,931	13,013	5,180	109,349		
40,000 - 44,999	539	296	22,875	26,914	8,303	2,868	29,937	15,295	1,557	28,200		
45,000 - 49,999	1,516	3,599	15,366	21,647	2,257	401	31,253	14,213	1,389	11,524		
50,000 - 54,999	479	341	15,225	25,599	5,950	2,300	21,352	10,784	687	4,690		
55,000 - 59,999	1,035	5,067	11,582	23,640	5,267	4,572	21,495	12,169	1,609	29,141		
60,000 - 64,999	1,366	3,137	7,962	16,521	5,581	2,605	16,919	11,254	630	12,893		
65,000 - 74,999	995	3,300	9,899	19,660	8,534	4,379	28,945	19,911	2,024	48,496		
75,000 - 99,999	2,781	8,026	9,129	23,963	7,672	12,085	40,290	30,317	1,800	42,935		
100,000 - 149,999	3,195	18,758	2,126	4,903	5,714	16,045	30,686	42,822	1,367	38,729		
150,000 - 199,999	1,415	11,448	299	889	2,347	5,584	11,171	18,104	353	6,265		
200,000 - 499,999	3,154	21,500	312	652	4,975	30,429	15,816	56,530	537	14,311		
500,000 - 999,999	941	16,376	37	59	1,844	25,829	4,110	27,532	92	2,158		
1,000,000 - 4,999,999	781	27,616	d/	d/	1,407	69,346	2,291	47,533	29	399		
5,000,000 - 9,999,999	82	4,921	d/	d/	125	15,039	178	8,350	1	17		
10,000,000 and over	71	17,683	d/	d/	92	89,482	128	36,204	3	120		
Total	34,248	\$182,898	212,886	\$262,385	102,361	\$292,558	406,968	\$421,009	58,606	\$1,192,233		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000			11,500	\$12,429				
\$ 5,000 - 9,999	8,553	\$44,139	14,767	41,162	11,254	\$98,173	2,701	\$3,018
10,000 - 14,999	22,569	139,505	19,038	62,222	29,428	221,462	4,815	32,198
15,000 - 19,999	25,544	188,402	10,965	45,469	23,689	256,468	2,880	12,514
20,000 - 24,999	24,617	143,382	7,388	25,607	15,566	150,727	4,619	7,655
25,000 - 29,999	22,275	187,708	10,661	33,033	14,990	152,317	2,735	4,783
30,000 - 34,999	13,424	119,414	9,686	23,953	8,702	96,624	4,748	10,891
35,000 - 39,999	11,854	118,186	6,859	20,367	7,417	80,947	2,833	5,955
40,000 - 44,999	5,810	55,203	6,486	7,548	5,631	59,114	2,696	3,368
45,000 - 49,999	6,035	64,023	7,617	28,934	6,035	51,950	2,149	1,990
50,000 - 54,999	5,140	57,287	2,798	11,234	3,288	29,480	1,582	2,929
55,000 - 59,999	4,051	46,445	5,437	22,269	3,477	37,779	1,485	10,761
60,000 - 64,999	3,991	50,155	4,157	17,229	2,625	35,882	1,366	1,562
65,000 - 74,999	4,692	55,062	7,677	33,109	3,554	43,767	2,168	3,291
75,000 - 99,999	8,740	107,264	8,589	63,654	7,838	105,291	3,861	10,225
100,000 - 149,999	8,464	101,428	7,484	58,964	5,786	80,589	4,272	20,820
150,000 - 199,999	2,949	36,964	2,929	29,802	1,821	22,625	1,833	21,783
200,000 - 499,999	5,441	71,516	5,721	72,602	3,449	52,125	3,120	31,878
500,000 - 999,999	1,328	17,833	1,945	52,132	719	10,494	1,171	23,379
1,000,000 - 4,999,999	675	9,887	1,343	99,309	334	5,159	848	67,123
5,000,000 - 9,999,999	66	931	122	17,016	27	337	87	25,395
10,000,000 and over	30	459	107	58,494	16	229	77	54,017
Total	186,249	\$1,615,191	153,274	\$836,535	155,648	\$1,591,540	52,044	\$355,535

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

**Table 40: New York State Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	136,514	\$409,543	136,514	\$409,543	...	...
\$ 5,000 - 9,999	248,520	1,112,251	246,843	1,099,968	1,677	\$12,283
10,000 - 14,999	360,524	2,528,904	346,762	2,399,535	13,761	129,369
15,000 - 19,999	288,938	2,155,426	268,138	1,933,180	20,800	222,246
20,000 - 24,999	257,452	2,013,949	229,539	1,692,285	27,914	321,664
25,000 - 29,999	238,971	1,933,465	207,078	1,551,281	31,893	382,184
30,000 - 34,999	217,245	1,781,176	184,404	1,373,221	32,841	407,955
35,000 - 39,999	163,304	1,396,171	134,048	1,002,337	29,256	393,834
40,000 - 44,999	144,608	1,259,409	113,018	845,753	31,590	413,656
45,000 - 49,999	113,211	1,021,922	84,716	632,812	28,495	389,110
50,000 - 54,999	83,949	772,793	56,668	422,627	27,281	350,167
55,000 - 59,999	69,189	665,187	47,177	351,497	22,012	313,689
60,000 - 64,999	54,553	529,854	36,308	272,310	18,245	257,544
65,000 - 74,999	77,994	808,326	43,410	325,576	34,584	482,751
75,000 - 99,999	99,094	1,116,242	56,361	420,065	42,732	696,177
100,000 - 149,999	62,483	805,450	31,203	232,283	31,280	573,167
150,000 - 199,999	23,289	297,618	11,840	87,697	11,448	209,921
200,000 - 499,999	28,103	548,417	12,931	95,882	15,173	452,535
500,000 - 999,999	6,541	167,593	2,569	19,061	3,972	148,532
1,000,000 - 4,999,999	3,616	197,602	1,185	8,762	2,431	188,840
5,000,000 - 9,999,999	269	58,379	48	355	221	58,025
10,000,000 and over	174	221,450	23	175	151	221,275
Total	2,678,540	\$21,801,127	2,250,784	\$15,176,204	427,757	\$6,624,922

1/ New York itemized deductions are federal deductions less state, local and foreign income taxes paid and other subtraction adjustments, plus additional adjustments, less the New York itemized deduction adjustment (if applicable).

Note: Figures do not necessarily add to totals due to rounding.

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 10,000	671	\$3,950	1,006	\$1,855	335	\$1,588
\$ 10,000 - 14,999	8,340	35,388	12,093	29,054	5,838	28,524
15,000 - 19,999	9,455	38,613	19,666	54,823	9,833	50,055
20,000 - 24,999	12,855	51,039	27,546	79,338	11,753	65,369
25,000 - 29,999	10,426	41,127	31,893	112,339	12,880	73,535
30,000 - 34,999	10,947	48,675	32,545	113,316	15,385	100,570
35,000 - 39,999	8,620	29,561	29,256	125,777	14,889	109,487
40,000 - 44,999	5,983	28,535	31,590	147,897	19,624	151,060
45,000 - 49,999	6,185	25,587	28,495	146,204	17,008	126,264
50,000 - 54,999	3,749	8,776	27,281	157,736	19,576	132,332
55,000 - 59,999	3,063	10,777	22,012	128,620	12,633	91,495
60,000 - 64,999	1,728	8,250	18,245	135,873	12,676	89,346
65,000 - 74,999	2,317	7,268	34,584	255,555	24,779	176,163
75,000 - 99,999	1,573	20,171	42,732	408,231	30,804	248,789
100,000 - 149,999	3,022	55,568	31,280	409,362	21,836	206,466
150,000 - 199,999	748	15,332	11,391	229,022	9,377	117,307
200,000 - 499,999	760	43,490	15,104	554,795	12,028	216,814
500,000 - 999,999	120	10,900	3,972	303,465	3,233	99,586
1,000,000 - 4,999,999	32	4,639	2,429	513,481	2,121	124,146
5,000,000 - 9,999,999	d/	d/	221	142,049	192	39,117
10,000,000 and over	d/	d/	151	447,474	135	99,576
Total	90,594	\$382,058	423,491	\$4,496,266	256,935	\$2,347,587

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 10,000	1,006	\$1,381	1,006	\$3,543
\$ 10,000 - 14,999	11,676	23,628	6,255	20,109
15,000 - 19,999	18,531	35,912	9,833	58,713
20,000 - 24,999	24,975	41,905	17,630	112,826
25,000 - 29,999	29,746	69,890	21,466	133,720
30,000 - 34,999	30,770	71,908	21,894	131,546
35,000 - 39,999	27,166	63,593	18,285	129,397
40,000 - 44,999	28,718	61,509	17,709	105,953
45,000 - 49,999	26,286	56,637	18,775	116,877
50,000 - 54,999	25,615	50,767	14,369	93,845
55,000 - 59,999	21,438	60,164	15,695	105,506
60,000 - 64,999	17,477	43,316	9,411	62,449
65,000 - 74,999	33,514	85,707	19,609	121,562
75,000 - 99,999	41,159	113,803	23,725	169,026
100,000 - 149,999	30,071	128,946	16,093	131,737
150,000 - 199,999	11,046	60,104	4,775	42,527
200,000 - 499,999	14,775	171,844	6,221	115,740
500,000 - 999,999	3,751	117,608	1,460	61,997
1,000,000 - 4,999,999	2,373	212,076	662	52,385
5,000,000 - 9,999,999	216	72,169	55	12,828
10,000,000 and over	149	350,347	18	32,042
Total	400,458	\$1,893,217	244,948	\$1,814,327

1/ Includes casualty and theft losses, job expenses, miscellaneous deductions and other adjustments.

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2000 (Con't) (Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/ Amount	Income Taxes & Subtrac- Adjustments 3/		Addition Adjustments 4/	
		Number	Amount	Number	Amount
Less than \$ 10,000	\$12,317	335	\$35	...	...
\$ 10,000 - 14,999	136,703	11,259	7,333	...	...
15,000 - 19,999	238,118	15,127	15,872	...	...
20,000 - 24,999	350,478	26,812	28,814	...	...
25,000 - 29,999	430,612	30,359	48,428	...	...
30,000 - 34,999	466,015	32,545	58,060	...	...
35,000 - 39,999	457,713	28,211	63,879	...	...
40,000 - 44,999	494,954	30,154	81,298	...	...
45,000 - 49,999	471,570	27,611	82,459	...	...
50,000 - 54,999	443,458	27,073	93,290	...	...
55,000 - 59,999	396,561	21,820	82,872	...	...
60,000 - 64,999	339,234	17,669	81,690	...	...
65,000 - 74,999	645,973	34,227	163,222	...	...
75,000 - 99,999	959,164	41,421	262,985	...	...
100,000 - 149,999	926,692	30,751	289,604	76	\$157
150,000 - 199,999	447,599	11,161	167,785	58	81
200,000 - 499,999	1,020,901	14,965	416,294	121	226
500,000 - 999,999	524,636	3,945	230,192	74	960
1,000,000 - 4,999,999	771,915	2,420	394,178	42	56
5,000,000 - 9,999,999	221,508	220	105,589	8	131
10,000,000 and over	776,239	151	335,218	7	1,529
Total	\$10,532,360	408,238	\$3,009,094	386	\$3,029

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 10,000	...	...	1,677	\$12,283
\$ 10,000 - 14,999	...	...	13,761	129,369
15,000 - 19,999	...	...	20,800	222,246
20,000 - 24,999	...	...	27,914	321,664
25,000 - 29,999	...	...	31,893	382,184
30,000 - 34,999	...	...	32,841	407,955
35,000 - 39,999	...	...	29,256	393,834
40,000 - 44,999	...	...	31,590	413,656
45,000 - 49,999	...	...	28,495	389,110
50,000 - 54,999	...	...	27,281	350,167
55,000 - 59,999	...	...	22,012	313,689
60,000 - 64,999	...	...	18,245	257,544
65,000 - 74,999	...	...	34,584	482,751
75,000 - 99,999	...	...	42,732	696,177
100,000 - 149,999	31,205	\$64,085	31,280	573,167
150,000 - 199,999	11,448	69,975	11,448	209,921
200,000 - 499,999	15,173	152,298	15,173	452,535
500,000 - 999,999	3,972	146,873	3,972	148,532
1,000,000 - 4,999,999	2,431	188,842	2,431	188,840
5,000,000 - 9,999,999	221	58,025	221	58,025
10,000,000 and over	151	221,275	151	221,275
Total	64,601	\$901,373	427,757	\$6,624,922

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

**Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses
Full-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)**

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$ 15,000	14,144	\$199,929	\$184,149	\$350
\$ 15,000 - 19,999	80,684	1,406,268	1,053,751	13,710
20,000 - 24,999	106,342	2,399,676	1,411,983	61,179
25,000 - 29,999	117,732	3,255,194	1,598,613	112,506
30,000 - 34,999	111,655	3,627,366	1,552,562	134,946
35,000 - 39,999	128,023	4,793,899	1,763,377	134,038
40,000 - 44,999	109,146	4,648,212	1,522,979	128,182
45,000 - 49,999	116,089	5,513,027	1,660,117	129,458
50,000 - 54,999	120,254	6,317,739	1,725,791	150,462
55,000 - 59,999	115,279	6,616,772	1,672,126	123,455
60,000 - 64,999	111,564	6,972,350	1,681,175	137,874
65,000 - 74,999	209,078	14,602,785	3,165,115	260,688
75,000 - 99,999	370,421	32,019,199	6,078,336	478,889
100,000 - 149,999	312,834	37,442,161	5,995,160	400,144
150,000 - 199,999	100,870	17,231,891	2,285,351	126,088
200,000 - 499,999	121,556	35,678,032	3,054,771	147,651
500,000 - 999,999	27,903	19,082,302	752,321	33,246
1,000,000 - 4,999,999	17,933	34,206,192	1,020,584	21,881
5,000,000 - 9,999,999	1,701	11,645,003	337,711	2,228
10,000,000 and over	1,157	33,394,612	1,553,034	1,472
Total	2,294,364	\$281,052,609	\$40,069,005	\$2,598,445

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits ^{1/}	Tax After Credits
Less than \$ 15,000	\$15,430	\$610	\$97	\$513
\$ 15,000 - 19,999	338,815	13,515	3,612	9,903
20,000 - 24,999	926,518	37,008	7,843	29,165
25,000 - 29,999	1,544,081	61,742	7,643	54,099
30,000 - 34,999	1,939,860	78,690	3,183	75,507
35,000 - 39,999	2,896,489	121,665	2,890	118,775
40,000 - 44,999	2,997,053	132,460	3,946	128,513
45,000 - 49,999	3,723,459	172,142	6,837	165,305
50,000 - 54,999	4,441,491	212,675	7,097	205,579
55,000 - 59,999	4,821,196	239,843	5,012	234,832
60,000 - 64,999	5,153,306	265,181	4,377	260,804
65,000 - 74,999	11,176,992	599,994	8,887	591,107
75,000 - 99,999	25,461,997	1,450,280	25,015	1,425,266
100,000 - 149,999	31,046,870	1,975,983	38,860	1,937,122
150,000 - 199,999	14,820,456	1,015,151	28,901	986,250
200,000 - 499,999	32,475,612	2,224,518	82,308	2,142,210
500,000 - 999,999	18,296,736	1,253,313	59,838	1,193,474
1,000,000 - 4,999,999	33,163,727	2,271,706	126,276	2,145,430
5,000,000 - 9,999,999	11,305,065	774,396	39,809	734,587
10,000,000 and over	31,840,106	2,181,047	77,486	2,103,560
Total	\$238,385,258	\$15,081,921	\$539,918	\$14,542,003

^{1/} Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax and various refundable credits for new businesses.

Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)

NYAGI Class	Less than	\$	15,000	Taxpayers 14,144	Federal Gross Income		Wages		Interest		Dividends	
					\$766,334	Number	Amount	Number	Amount	Number	Amount	
\$	15,000 -	19,999	80,684	2,687,051	52,875	762,017	62,904	289,269	35,063	99,549		
	20,000 -	24,999	106,342	3,755,872	84,356	1,539,722	78,684	287,579	42,213	138,287		
	25,000 -	29,999	117,732	4,166,739	104,250	2,553,603	88,805	211,098	38,588	147,677		
	30,000 -	34,999	111,655	4,434,953	99,092	2,978,875	76,071	193,481	29,708	101,189		
	35,000 -	39,999	128,023	5,698,967	120,533	4,056,585	96,990	168,689	41,808	95,157		
	40,000 -	44,999	109,146	5,315,996	103,994	3,988,894	83,162	119,611	34,975	99,048		
	45,000 -	49,999	116,089	6,318,196	109,107	4,821,839	91,554	144,024	38,928	100,980		
	50,000 -	54,999	120,254	6,912,771	114,264	5,559,439	101,032	193,739	39,479	71,687		
	55,000 -	59,999	115,279	7,329,826	107,751	5,723,442	96,576	157,041	45,703	112,788		
	60,000 -	64,999	111,564	7,510,827	106,528	6,149,333	94,611	170,265	42,564	88,827		
	65,000 -	74,999	209,078	15,557,409	199,302	12,903,417	185,945	282,927	92,303	192,750		
	75,000 -	99,999	370,421	33,424,579	360,510	28,616,147	340,826	475,471	184,633	337,950		
	100,000 -	149,999	312,834	39,148,689	301,022	31,611,140	298,665	689,949	193,187	617,262		
	150,000 -	199,999	100,870	18,209,448	95,034	13,105,719	97,391	365,256	79,042	414,366		
	200,000 -	499,999	121,556	37,745,683	110,764	23,476,930	118,731	872,839	106,238	1,043,500		
	500,000 -	999,999	27,903	19,916,817	24,355	10,542,122	27,654	618,588	26,540	661,534		
	1,000,000 -	4,999,999	17,933	35,176,329	15,292	16,073,709	17,823	1,339,514	17,525	1,226,564		
	5,000,000 -	9,999,999	1,701	11,871,120	1,454	4,564,420	1,694	526,777	1,672	386,557		
	10,000,000	and over	1,157	34,456,451	990	10,203,693	1,157	1,791,061	1,151	1,152,890		
		Total	2,294,364	\$300,404,058	2,120,234	\$189,321,697	1,973,721	\$9,009,332	1,100,197	\$7,111,849		

NYAGI Class	Less than	\$	15,000	Capital Gain (Loss) 1/		Rent, Royalties and Partnership Income 2/					
				Net Gain	Net Loss	Net Gain	Net Loss	Net Gain	Net Loss		
				Number	Amount	Number	Amount	Number	Amount	Number	Amount
\$	15,000 -	19,999	5,380	\$15,542	1,399	\$3,439	1,399	\$792	699	\$6,701	
	20,000 -	24,999	22,391	89,130	9,396	20,802	5,796	21,358	6,498	41,965	
	25,000 -	29,999	21,770	98,219	10,123	22,424	9,479	53,852	12,447	68,358	
	30,000 -	34,999	25,005	159,505	9,758	19,953	7,141	54,280	14,896	139,795	
	35,000 -	39,999	19,262	145,125	10,316	31,926	9,066	92,242	11,271	89,757	
	40,000 -	44,999	27,722	128,832	7,229	15,345	11,177	84,068	11,515	83,995	
	45,000 -	49,999	22,658	159,533	7,369	14,072	6,712	53,001	12,764	109,817	
	50,000 -	54,999	24,144	174,407	11,943	27,509	10,427	123,584	13,590	113,193	
	55,000 -	59,999	24,918	146,212	10,089	24,770	10,111	87,113	12,791	85,505	
	60,000 -	64,999	30,478	160,789	11,770	29,753	11,837	184,630	10,823	80,079	
	65,000 -	69,999	27,799	195,475	9,135	18,713	9,081	101,250	11,344	98,109	
	70,000 -	74,999	57,402	461,320	18,764	43,610	14,773	240,414	21,720	198,641	
	75,000 -	79,999	118,339	738,684	40,342	84,218	34,765	614,462	40,053	324,231	
	80,000 -	84,999	124,882	1,421,345	49,341	128,150	40,719	1,120,531	34,254	304,068	
	85,000 -	89,999	52,132	1,026,275	20,823	51,466	23,126	1,074,590	8,003	103,091	
	90,000 -	94,999	72,533	3,548,434	28,833	102,838	43,931	4,137,881	12,019	369,562	
	95,000 -	99,999	19,120	2,874,810	7,006	30,697	14,212	3,488,211	3,770	257,898	
	1,000,000 -	4,999,999	13,596	8,114,548	3,836	29,287	10,369	6,989,750	3,079	486,696	
	5,000,000 -	9,999,999	1,417	4,143,006	259	2,411	996	1,958,636	436	190,847	
	10,000,000	and over	1,051	17,543,032	100	2,741	614	3,752,311	403	1,129,643	
		Total	711,999	\$41,344,223	267,829	\$704,124	275,731	\$24,232,957	242,376	\$4,281,950	

1/ Lines 7-8 on tax form IT-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

**Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2000 (Con't)
(Dollar Data in Thousands)**

NYAGI Class	Business and Farm Income						Pensions and Annuities 3/	
	Net Profit		Net Loss				Number	Amount
	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 15,000	350	\$95	350	\$2,116	12,724	\$370,733		
\$ 15,000 - 19,999	10,457	80,748	2,898	10,088	48,436	920,290		
20,000 - 24,999	17,277	190,417	5,107	14,322	48,832	857,950		
25,000 - 29,999	19,678	191,405	4,406	42,573	32,853	470,082		
30,000 - 34,999	18,239	217,440	3,793	34,319	32,094	428,455		
35,000 - 39,999	19,006	285,166	5,327	22,515	33,086	418,372		
40,000 - 44,999	20,557	223,773	4,077	27,049	22,056	359,946		
45,000 - 49,999	16,559	171,201	7,900	61,966	29,925	463,619		
50,000 - 54,999	16,327	216,878	7,550	25,202	25,768	271,996		
55,000 - 59,999	18,170	249,782	4,713	17,292	26,282	354,761		
60,000 - 64,999	15,719	186,458	9,893	58,480	25,740	352,239		
65,000 - 74,999	27,258	440,124	12,686	56,903	45,257	514,194		
75,000 - 99,999	50,592	931,382	18,294	84,347	71,764	907,438		
100,000 - 149,999	54,845	1,620,292	14,548	81,968	70,315	973,135		
150,000 - 199,999	21,589	988,681	4,920	34,626	23,328	511,479		
200,000 - 499,999	29,017	2,577,543	6,667	89,728	26,308	703,353		
500,000 - 999,999	6,257	940,776	1,539	23,194	5,703	225,852		
1,000,000 - 4,999,999	3,271	767,803	985	66,848	3,682	162,834		
5,000,000 - 9,999,999	319	178,220	115	9,733	345	30,138		
10,000,000 and over	235	624,569	82	20,708	247	28,062		
Total	365,722	\$11,082,753	115,849	\$783,980	584,746	\$9,324,928		

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 15,000	11,325	\$111,214	350	\$1,399	\$763,537
\$ 15,000 - 19,999	47,042	322,311	15,851	25,801	2,635,449
20,000 - 24,999	53,555	428,055	26,846	43,678	3,668,516
25,000 - 29,999	55,564	358,193	35,539	60,007	4,046,725
30,000 - 34,999	55,245	271,362	33,239	64,700	4,305,554
35,000 - 39,999	66,966	337,654	37,558	82,693	5,533,582
40,000 - 44,999	58,400	301,158	33,596	61,841	5,192,314
45,000 - 49,999	63,127	307,115	29,689	58,328	6,201,541
50,000 - 54,999	62,312	301,049	32,340	69,351	6,774,069
55,000 - 59,999	64,286	288,984	28,936	77,395	7,175,036
60,000 - 64,999	60,718	267,210	28,975	47,907	7,415,013
65,000 - 74,999	120,732	474,024	56,126	140,015	15,277,379
75,000 - 99,999	218,954	604,952	71,514	246,326	32,931,928
100,000 - 149,999	175,085	734,955	74,847	362,009	38,424,672
150,000 - 199,999	57,376	308,367	31,885	244,938	17,719,572
200,000 - 499,999	82,994	826,042	49,023	617,014	36,511,656
500,000 - 999,999	21,584	452,275	13,373	231,674	19,453,468
1,000,000 - 4,999,999	14,745	700,128	8,974	222,143	34,732,043
5,000,000 - 9,999,999	1,464	235,453	915	28,001	11,815,119
10,000,000 and over	1,036	469,662	654	29,978	34,396,494
Total	1,292,511	\$8,100,164	610,230	\$2,715,195	\$294,973,667

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allo-

5/ Includes IRA deduction, student loan interest deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-

insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

Note: Figures do not necessarily add to totals due to rounding.

Table 44: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2000 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions				
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than \$	15,000	350	\$313	699	\$116	...	...	1,466	\$1,113	6,644	\$223,769
\$ 15,000 -	19,999	720	43	4,395	4,782	1,800	544	11,312	5,601	17,711	445,563
20,000 -	24,999	3,517	6,709	7,202	3,417	3,119	620	18,776	10,870	15,380	412,642
25,000 -	29,999	2,710	14,645	8,148	6,028	4,337	1,765	22,701	17,772	9,545	201,754
30,000 -	34,999	1,816	4,151	13,385	9,481	5,044	39,103	28,226	18,736	9,133	231,419
35,000 -	39,999	857	2,167	13,750	10,216	5,515	2,919	36,749	24,448	7,042	162,651
40,000 -	44,999	1,018	3,518	16,517	14,588	6,770	1,763	33,688	21,909	4,434	155,044
45,000 -	49,999	854	1,869	22,543	22,338	3,190	1,457	42,207	33,583	9,352	221,961
50,000 -	54,999	0	0	24,714	27,401	7,043	2,085	43,454	27,236	4,701	97,109
55,000 -	59,999	1,159	3,208	23,709	28,843	7,269	3,489	47,114	37,567	4,579	138,261
60,000 -	64,999	875	1,127	24,292	30,395	7,604	4,827	44,478	31,557	7,054	143,545
65,000 -	74,999	2,668	3,717	48,936	64,185	12,602	6,463	96,306	66,761	7,959	181,690
75,000 -	99,999	3,957	5,489	101,808	166,910	35,236	34,964	180,103	127,006	13,233	311,943
100,000 -	149,999	6,860	15,935	77,713	151,113	39,150	43,009	140,263	135,312	10,666	269,402
150,000 -	199,999	4,567	14,283	16,983	35,287	16,876	22,508	46,984	77,773	3,489	84,950
200,000 -	499,999	10,897	45,202	10,808	20,277	26,691	95,005	66,426	201,964	3,398	82,142
500,000 -	999,999	4,968	42,100	1,003	1,938	10,028	108,529	17,936	133,711	534	16,808
1,000,000 -	4,999,999	4,180	74,864	347	619	8,276	288,233	12,596	235,625	274	6,416
5,000,000 -	9,999,999	580	26,986	22	36	913	98,936	1,281	71,607	20	316
10,000,000 and over		486	59,598	12	16	664	332,255	938	190,427	9	155
Total		53,038	\$325,925	416,985	\$597,985	202,125	\$1,088,471	893,005	\$1,470,580	135,158	\$3,387,540

NYAGI Class	Subtractions								
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than \$	15,000	10,975	\$107,269	3,215	\$55,839	10,625	\$162,694	2,165	\$13,353
\$ 15,000 -	19,999	33,604	281,672	7,559	29,987	35,404	455,250	3,276	16,477
20,000 -	24,999	37,029	368,989	11,069	30,627	32,350	418,933	5,444	37,527
25,000 -	29,999	31,958	277,897	6,647	22,559	21,212	266,653	4,926	27,334
30,000 -	34,999	26,095	232,587	5,542	32,714	16,195	166,765	3,228	48,621
35,000 -	39,999	28,056	292,246	6,594	27,650	17,921	227,334	4,658	20,510
40,000 -	44,999	19,058	207,158	6,652	9,868	10,668	148,427	3,235	21,565
45,000 -	49,999	16,967	220,305	6,825	43,069	12,512	169,599	4,234	25,661
50,000 -	54,999	15,330	207,127	7,882	24,714	8,507	118,409	3,119	10,807
55,000 -	59,999	14,491	210,909	7,393	28,234	11,982	171,885	3,611	6,938
60,000 -	64,999	13,147	167,822	7,000	17,688	8,281	116,906	1,259	1,494
65,000 -	74,999	19,080	274,398	14,650	34,224	12,933	174,808	7,781	17,077
75,000 -	99,999	22,216	322,385	27,215	52,895	15,915	244,730	13,364	60,864
100,000 -	149,999	22,469	362,350	29,540	93,238	17,793	265,429	17,602	66,836
150,000 -	199,999	8,718	152,054	13,489	69,343	7,929	131,609	7,972	44,029
200,000 -	499,999	15,047	279,019	20,203	113,326	11,147	194,954	17,153	122,350
500,000 -	999,999	4,220	83,058	7,558	106,980	3,058	56,237	6,296	126,937
1,000,000 -	4,999,999	2,620	52,844	7,087	297,696	1,816	32,163	5,290	264,813
5,000,000 -	9,999,999	242	4,834	942	107,838	164	2,935	603	108,522
10,000,000 and over		174	3,800	806	433,900	128	2,478	479	762,991
Total		341,500	\$4,108,723	197,868	\$1,632,389	256,540	\$3,528,200	115,694	\$1,804,706

Note: Figures do not necessarily add to totals due to rounding.

Table 45: New York State Deductions by NY Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	14,144	\$184,149	13,310	\$173,029	834	\$11,120
\$ 15,000 - 19,999	80,684	1,053,751	76,145	989,890	4,538	63,860
20,000 - 24,999	106,342	1,411,983	96,793	1,258,306	9,549	153,677
25,000 - 29,999	117,732	1,598,613	102,398	1,331,180	15,333	267,433
30,000 - 34,999	111,655	1,552,562	94,494	1,228,428	17,160	324,134
35,000 - 39,999	128,023	1,763,377	109,738	1,426,595	18,285	336,782
40,000 - 44,999	109,146	1,522,979	90,240	1,173,118	18,906	349,861
45,000 - 49,999	116,089	1,660,117	93,117	1,210,518	22,972	449,599
50,000 - 54,999	120,254	1,725,791	95,264	1,238,427	24,990	487,364
55,000 - 59,999	115,279	1,672,126	86,185	1,120,406	29,094	551,720
60,000 - 64,999	111,564	1,681,175	77,571	1,008,418	33,994	672,757
65,000 - 74,999	209,078	3,165,115	142,762	1,855,911	66,315	1,309,204
75,000 - 99,999	370,421	6,078,336	200,934	2,612,148	169,486	3,466,187
100,000 - 149,999	312,834	5,995,160	121,224	1,575,912	191,610	4,419,248
150,000 - 199,999	100,870	2,285,351	29,993	389,907	70,877	1,895,444
200,000 - 499,999	121,556	3,054,771	37,640	489,319	83,917	2,565,451
500,000 - 999,999	27,903	752,321	10,083	131,083	17,820	621,238
1,000,000 - 4,999,999	17,933	1,020,584	4,362	56,705	13,571	963,879
5,000,000 - 9,999,999	1,701	337,711	221	2,875	1,479	334,836
10,000,000 and over	1,157	1,553,034	85	1,105	1,072	1,551,929
Total	2,294,364	\$40,069,005	1,482,560	\$19,273,282	811,804	\$20,795,723

1/ New York itemized deductions are federal deductions less state, local and foreign income taxes paid and other subtraction adjustments, plus additional adjustments, less the New York itemized deduction adjustment (if applicable).

Note: Figures do not necessarily add to totals due to rounding.

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2000
(Dollar Data in Thousands)**

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	834	\$6,072	834	\$5,945	834	\$1,593
\$ 15,000 - 19,999	2,647	18,294	4,538	20,785	2,647	8,539
20,000 - 24,999	5,509	32,374	9,549	45,570	7,346	50,448
25,000 - 29,999	5,827	35,682	15,333	88,216	11,653	102,214
30,000 - 34,999	7,101	30,742	17,160	103,500	14,202	143,560
35,000 - 39,999	5,747	32,650	18,285	90,875	15,412	163,524
40,000 - 44,999	5,265	26,454	18,906	130,035	15,077	146,490
45,000 - 49,999	6,185	32,551	22,972	165,340	20,763	187,911
50,000 - 54,999	5,415	29,759	24,990	184,736	22,075	223,459
55,000 - 59,999	5,168	27,801	29,094	203,533	26,988	262,735
60,000 - 64,999	4,609	29,156	33,994	262,535	30,537	299,888
65,000 - 74,999	8,557	41,608	66,315	533,997	60,611	587,033
75,000 - 99,999	11,797	63,198	169,093	1,582,978	160,180	1,666,900
100,000 - 149,999	7,404	71,937	191,610	2,471,226	180,654	2,042,575
150,000 - 199,999	1,841	15,477	70,877	1,299,873	67,080	921,513
200,000 - 499,999	1,642	32,888	83,917	2,699,436	79,043	1,631,745
500,000 - 999,999	120	7,803	17,820	1,322,617	16,748	591,055
1,000,000 - 4,999,999	46	3,687	13,569	2,720,029	12,746	836,482
5,000,000 - 9,999,999	d/	d/	1,479	958,206	1,395	272,879
10,000,000 and over	d/	d/	1,071	2,772,313	1,037	936,156
Total	85,714	\$538,134	811,407	\$17,661,746	747,029	\$11,076,700

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 15,000	834	\$1,208	417	\$902
\$ 15,000 - 19,999	4,160	12,310	1,513	5,649
20,000 - 24,999	8,448	25,117	2,571	12,110
25,000 - 29,999	13,493	36,355	5,827	28,094
30,000 - 34,999	16,273	39,673	6,509	36,084
35,000 - 39,999	16,718	32,558	8,620	44,455
40,000 - 44,999	17,949	40,442	9,573	54,149
45,000 - 49,999	22,310	64,785	11,044	55,109
50,000 - 54,999	23,741	62,163	11,870	55,260
55,000 - 59,999	28,137	67,910	16,078	73,213
60,000 - 64,999	33,033	91,260	19,397	102,704
65,000 - 74,999	64,711	184,008	37,614	200,779
75,000 - 99,999	164,768	469,702	91,232	495,521
100,000 - 149,999	188,663	695,229	94,747	603,299
150,000 - 199,999	69,899	331,217	27,154	213,707
200,000 - 499,999	83,173	734,004	23,571	290,064
500,000 - 999,999	17,682	397,534	4,453	127,344
1,000,000 - 4,999,999	13,494	949,921	2,533	150,238
5,000,000 - 9,999,999	1,474	384,349	241	44,957
10,000,000 and over	1,066	2,375,383	169	132,407
Total	790,025	\$6,995,132	375,134	\$2,726,043

1/ Includes casualty and theft losses, job expenses, miscellaneous deductions and other adjustments.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2000 (Con't)
(Dollar Data in Thousands)**

NYAGI Class			Total Federal Deductions 2/	Number	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
					Amount	Amount	Number	Amount
Less than	\$	15,000	\$15,720	417	\$4,600	...	...
\$	15,000 -	19,999	65,577	3,025	1,717	...	...
	20,000 -	24,999	165,620	6,978	11,943	...	...
	25,000 -	29,999	290,561	13,186	23,127	...	...
	30,000 -	34,999	353,560	17,160	29,426	...	...
	35,000 -	39,999	364,063	16,979	27,281	...	...
	40,000 -	44,999	397,149	18,188	47,288	...	...
	45,000 -	49,999	505,699	22,089	56,100	...	...
	50,000 -	54,999	555,379	23,949	68,014	...	...
	55,000 -	59,999	634,861	28,902	83,141	...	...
	60,000 -	64,999	785,545	33,225	112,787	...	...
	65,000 -	74,999	1,546,982	63,820	237,778	...	...
	75,000 -	99,999	4,276,452	167,389	810,260	...	...
	100,000 -	149,999	5,850,645	190,401	1,431,394	...	...
	150,000 -	199,999	2,682,436	70,647	787,550	115	\$559	
	200,000 -	499,999	4,957,921	83,519	1,722,757	156	387	
	500,000 -	999,999	2,141,736	17,792	913,113	65	58	
	1,000,000 -	4,999,999	3,906,614	13,553	1,981,995	128	3,146	
	5,000,000 -	9,999,999	1,361,016	1,479	698,514	17	7,171	
	10,000,000	and over	5,235,321	1,071	2,133,134	25	1,673	
		Total	\$36,092,858	793,771	\$11,181,921	505	\$12,994	

NYAGI Class			New York Itemized Deduction Adjustment		New York Itemized Deductions	
			Number	Amount	Number	Amount
Less than	\$	15,000	...	...	834	\$11,120
\$	15,000 -	19,999	...	...	4,538	63,860
	20,000 -	24,999	...	...	9,549	153,677
	25,000 -	29,999	...	...	15,333	267,433
	30,000 -	34,999	...	...	17,160	324,134
	35,000 -	39,999	...	...	18,285	336,782
	40,000 -	44,999	...	...	18,906	349,861
	45,000 -	49,999	...	...	22,972	449,599
	50,000 -	54,999	...	...	24,990	487,364
	55,000 -	59,999	...	...	29,094	551,720
	60,000 -	64,999	...	...	33,994	672,757
	65,000 -	74,999	...	...	66,315	1,309,204
	75,000 -	99,999	...	...	169,486	3,466,187
	100,000 -	149,999	...	...	191,610	4,419,248
	150,000 -	199,999	...	...	70,877	1,895,444
	200,000 -	499,999	83,917	\$670,116	83,917	2,565,451
	500,000 -	999,999	17,820	607,445	17,820	621,238
	1,000,000 -	4,999,999	13,571	963,886	13,571	963,879
	5,000,000 -	9,999,999	1,479	334,837	1,479	334,836
	10,000,000	and over	1,072	1,551,930	1,072	1,551,929
		Total	117,859	\$4,128,214	811,804	\$20,795,723

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

Note: Figures do not necessarily add to totals due to rounding.

Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class			Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
	Less than	\$	5,000	249	\$1,088	\$249
\$	5,000	-	9,999	10,300	82,859	55,365
	10,000	-	14,999	14,532	180,386	92,086
	15,000	-	19,999	12,078	211,228	76,195
	20,000	-	24,999	15,969	356,339	115,973
	25,000	-	29,999	15,104	412,174	102,905
	30,000	-	34,999	10,116	328,035	78,152
	35,000	-	39,999	13,200	495,489	103,249
	40,000	-	44,999	9,178	388,105	92,391
	45,000	-	49,999	8,602	406,087	64,451
	50,000	-	54,999	4,640	244,889	46,146
	55,000	-	59,999	3,906	226,805	47,547
	60,000	-	64,999	4,761	296,001	46,729
	65,000	-	74,999	3,910	279,544	38,083
	75,000	-	99,999	7,152	610,002	77,938
	100,000	-	149,999	3,957	475,896	55,973
	150,000	-	199,999	1,101	186,273	19,474
	200,000	-	499,999	2,095	604,073	39,327
	500,000	-	999,999	747	533,300	19,678
	1,000,000	-	4,999,999	599	1,270,307	45,625
	5,000,000	-	9,999,999	110	784,319	19,329
	10,000,000		and over	61	2,451,374	285,352
			Total	142,367	\$10,824,575	\$1,522,217
						\$58,028

NYAGI Class			Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
	Less than	\$	5,000	\$839	\$33	\$33
\$	5,000	-	9,999	26,823	1,070	\$217
	10,000	-	14,999	85,820	3,447	386
	15,000	-	19,999	129,822	5,436	264
	20,000	-	24,999	233,463	10,554	327
	25,000	-	29,999	303,653	14,891	153
	30,000	-	34,999	246,124	12,867	304
	35,000	-	39,999	384,297	21,119	587
	40,000	-	44,999	292,643	16,400	...
	45,000	-	49,999	337,359	19,690	...
	50,000	-	54,999	195,279	11,536	...
	55,000	-	59,999	176,703	10,588	335
	60,000	-	64,999	247,133	15,036	...
	65,000	-	74,999	239,115	14,825	...
	75,000	-	99,999	528,592	33,366	1,160
	100,000	-	149,999	417,270	27,646	693
	150,000	-	199,999	166,569	11,409	457
	200,000	-	499,999	564,210	38,647	1,662
	500,000	-	999,999	513,253	35,157	1,296
	1,000,000	-	4,999,999	1,224,414	83,872	4,729
	5,000,000	-	9,999,999	764,952	52,399	2,438
	10,000,000		and over	2,166,001	148,371	6,429
			Total	\$9,244,332	\$588,361	\$21,435
						\$566,926

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax and various refundable credits for new businesses.



Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income		Wages		Interest		Dividends	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	249	1,188	...	249	\$191	249	\$47		
\$ 5,000 - 9,999	10,300	128,386	8,059	60,616	5,190	8,961	2,242	7,075	
10,000 - 14,999	14,532	249,595	12,784	144,654	4,837	31,009	3,293	9,926	
15,000 - 19,999	12,078	225,526	10,602	141,009	3,307	4,958	738	541	
20,000 - 24,999	15,969	365,609	14,807	321,158	5,171	7,089	1,637	2,294	
25,000 - 29,999	15,104	415,198	15,104	390,134	5,062	5,068	2,463	1,034	
30,000 - 34,999	10,116	351,696	8,502	272,489	7,930	9,874	2,052	2,869	
35,000 - 39,999	13,200	509,649	12,379	448,842	5,966	4,896	2,238	6,250	
40,000 - 44,999	9,178	400,498	8,700	365,727	5,068	3,539	2,972	11,817	
45,000 - 49,999	8,602	415,756	8,160	362,482	5,776	8,301	1,958	5,259	
50,000 - 54,999	4,640	245,722	4,640	250,408	3,007	1,547	1,165	1,112	
55,000 - 59,999	3,906	231,887	3,647	181,131	2,375	2,649	1,092	15,786	
60,000 - 64,999	4,761	294,795	4,761	281,769	3,229	2,841	1,259	3,299	
65,000 - 74,999	3,910	288,754	3,910	259,929	3,094	2,678	1,461	4,908	
75,000 - 99,999	7,152	654,740	6,349	483,869	6,743	16,476	3,734	16,694	
100,000 - 149,999	3,957	502,191	3,425	350,369	3,349	16,122	2,284	13,436	
150,000 - 199,999	1,101	191,474	805	104,583	1,039	4,815	867	19,512	
200,000 - 499,999	2,095	648,467	1,593	336,421	1,956	29,675	1,645	19,132	
500,000 - 999,999	747	560,178	535	224,713	729	24,014	655	26,569	
1,000,000 - 4,999,999	599	1,341,246	432	470,984	591	79,560	564	58,532	
5,000,000 - 9,999,999	110	802,793	85	225,957	110	48,459	107	52,279	
10,000,000 and over	61	2,561,495	40	419,461	61	265,925	60	100,267	
Total	142,367	\$11,386,843	129,318	\$6,096,704	74,838	\$578,648	34,734	\$378,637	

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	249	\$190	...	...	...	...	...	...
\$ 5,000 - 9,999	335	34	1,006	1,509	335	\$960	671	\$2,665
10,000 - 14,999	2,582	5,583	350	525	699	7,482	767	8,256
15,000 - 19,999	378	114	738	1,107	...	...	...	...
20,000 - 24,999	795	1,981	795	1,192	397	6,320	765	4,875
25,000 - 29,999	801	509	1,014	951	...	...	401	495
30,000 - 34,999	1,318	19,012	592	888	955	10,360	592	5,819
35,000 - 39,999	1,567	10,133	...	...	...	...	261	21
40,000 - 44,999	1,257	1,601	539	809	239	2,094	479	2,423
45,000 - 49,999	1,674	11,096	726	697	442	12,915	726	7,597
50,000 - 54,999	749	172	625	937	...	...	...	...
55,000 - 59,999	833	791	383	395	259	108	191	609
60,000 - 64,999	1,121	2,708	...	...	...	...	...	...
65,000 - 74,999	178	346	357	535	...	...	178	391
75,000 - 99,999	2,538	41,000	1,081	1,258	1,065	6,142	393	424
100,000 - 149,999	1,444	38,383	685	833	991	15,058	76	5
150,000 - 199,999	583	31,932	115	173	345	13,594	...	...
200,000 - 499,999	1,212	92,106	432	543	779	68,586	208	14,540
500,000 - 999,999	526	141,005	166	241	351	97,317	120	10,300
1,000,000 - 4,999,999	431	369,403	144	911	342	280,358	113	29,255
5,000,000 - 9,999,999	97	294,873	14	85	67	148,328	32	19,424
10,000,000 and over	54	1,033,717	6	622	34	749,824	22	32,522
Total	20,723	\$2,096,690	9,768	\$14,210	7,302	\$1,419,447	5,994	\$139,621

1/ Lines 7-8 on tax form IT-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2000 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income						Pensions and Annuities 3/	
	Net Profit		Net Loss		Number	Amount	Number	Amount
	Number	Amount	Number	Amount				
Less than \$ 5,000	249	\$190	...	...	...	...	...	...
\$ 5,000 - 9,999	1,686	34	...	...	...	2,471	\$28,931	
10,000 - 14,999	2,165	5,583	699	2,309	...	1,816	32,497	
15,000 - 19,999	2,934	114	360	393	...	360	1,132	
20,000 - 24,999	1,560	1,981	...	...	...	795	1,546	
25,000 - 29,999	707	509	...	...	...	1,202	4,205	
30,000 - 34,999	1,022	19,012	726	3,203	...	955	4,704	
35,000 - 39,999	820	10,133	...	...	...	1,343	9,327	
40,000 - 44,999	239	1,601	300	1,048	...	1,378	9,812	
45,000 - 49,999	790	11,096	442	3,124	...	442	4,105	
50,000 - 54,999	479	172	208	338	...	479	1,100	
55,000 - 59,999	259	791	191	61	...	1,350	23,983	
60,000 - 64,999	192	2,708	...	...	...	630	2,185	
65,000 - 74,999	178	346	...	...	...	748	10,640	
75,000 - 99,999	1,212	41,000	131	382	...	1,081	24,282	
100,000 - 149,999	380	38,383	...	...	...	915	18,361	
150,000 - 199,999	58	31,932	...	...	...	58	291	
200,000 - 499,999	468	92,106	104	2,187	...	381	19,382	
500,000 - 999,999	148	141,005	37	735	...	120	6,268	
1,000,000 - 4,999,999	88	369,403	34	4,065	...	91	21,648	
5,000,000 - 9,999,999	19	294,873	d/	d/	...	20	2,212	
10,000,000 and over	6	1,033,717	d/	d/	...	8	3,033	
Total	15,658	\$2,096,690	3,239	\$18,044	...	16,641	\$229,646	

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 5,000	...	...	249	\$50	\$1,088
\$ 5,000 - 9,999	2,692	\$15,575	2,021	2,290	123,806
10,000 - 14,999	3,304	6,618	2,865	4,229	241,138
15,000 - 19,999	4,405	30,573	3,294	4,457	216,612
20,000 - 24,999	1,944	5,163	2,324	4,122	357,365
25,000 - 29,999	3,477	4,456	1,014	1,359	412,480
30,000 - 34,999	4,344	22,743	659	1,285	349,125
35,000 - 39,999	3,731	12,683	1,343	2,571	504,506
40,000 - 44,999	3,372	7,767	239	1,897	396,705
45,000 - 49,999	2,856	9,693	790	178	415,400
50,000 - 54,999	2,049	(8,222)	479	58	245,606
55,000 - 59,999	2,049	7,413	259	828	230,232
60,000 - 64,999	822	264	604	1,457	291,881
65,000 - 74,999	2,277	1,178	569	3,999	280,756
75,000 - 99,999	3,635	18,815	1,915	15,135	624,470
100,000 - 149,999	2,358	12,554	687	4,077	494,037
150,000 - 199,999	752	7,874	230	860	189,754
200,000 - 499,999	1,489	30,981	727	11,243	625,980
500,000 - 999,999	618	4,924	304	10,508	539,162
1,000,000 - 4,999,999	473	40,730	270	9,783	1,321,679
5,000,000 - 9,999,999	99	33,558	61	2,269	798,254
10,000,000 and over	57	4,603	32	6,498	2,548,498
Total	46,803	\$269,943	20,936	\$89,155	\$11,208,533

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, student loan interest deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding. Note: Figures do not necessarily add to totals due to rounding. Note: Figures do not necessarily add to

Table 49: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2000 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions				
	State & Local		Public Employee			Taxable		Government Pension			
	Bond Interest		Retirement		State & Local		Income Tax Refunds		Exclusion		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than - \$	10,000	335	\$239	...	...	335	\$54	671	\$2,120	450	\$10,778
\$ 10,000 -	14,999	...	...	361	\$109	...	...	834	278	417	29402
15,000 -	19,999	...	...	1,093	\$395	360	103	1,495	4,782	...	...
20,000 -	24,999	...	...	2,129	1,531	445	330	735	462	...	...
25,000 -	29,999	...	...	3,188	3,035	477	79	1,014	351	401	987
30,000 -	34,999	...	...	2,785	2,151	296	157	2,730	3,715	296	496
35,000 -	39,999	...	...	1,306	1,268	1,118	65	2,612	974	...	...
40,000 -	44,999	...	...	2,193	3,270	957	650	1,675	847	539	6655
45,000 -	49,999	...	...	299	386	520	58	2,414	1,139	...	...
50,000 -	54,999	...	...	1,571	1,991	208	60	1,520	2,768	...	...
55,000 -	59,999	...	...	642	2,012	...	...	1,340	1,349	...	...
60,000 -	64,999	438	1,753	1,095	2,283	630	2,207	822	264	...	...
65,000 -	74,999	...	...	817	1,972	...	...	1,921	940	213	744
75,000 -	99,999	131	260	802	2,021	524	221	2,554	2,522	...	...
100,000 -	149,999	77	113	151	344	304	514	1,827	6,371	...	...
150,000 -	199,999	119	91	58	104	288	371	575	1,719	...	...
200,000 -	499,999	225	304	52	145	502	3,035	1,178	7,139	17	54
500,000 -	999,999	148	6,097	...	...	295	7,879	572	4,716	...	...
1,000,000 -	4,999,999	132	4,536	3	6	285	9,052	399	11,614	6	131
5,000,000 -	9,999,999	41	1,734	...	...	68	6,111	82	6,917	...	...
10,000,000 and over		26	2,949	...	...	44	23,266	48	16,066	...	...
Total		1,672	\$18,075	18,544	\$23,023	7,657	\$54,212	27,018	\$77,052	2,339	\$49,245

NYAGI Class	Subtractions								
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than - \$	10,000	2,021	\$9,270	671	\$3,582	1571	\$15,490	...	...
\$ 10,000 -	14,999	699	3363	699	26455	350	1362	...	...
15,000 -	19,999	...	...	378	1,101	...	...	...	...
20,000 -	24,999	...	...	397	1,192	...	...	397	\$1,232
25,000 -	29,999	401	1,195	801	861	...	...	401	26
30,000 -	34,999	955	14,644	363	549	363	3,995	...	...
35,000 -	39,999	784	6,422	261	28	261	2,926	...	...
40,000 -	44,999	479	4,775	239	4	...	...	239	239
45,000 -	49,999	...	...	505	8,387	...	...	221	230
50,000 -	54,999	...	...	...	...	...	...	...	...
55,000 -	59,999	259	2,653	259	972	259	466	...	...
60,000 -	64,999	...	...	438	1,859	...	...	...	...
65,000 -	74,999	...	...	391	859	...	...	178	642
75,000 -	99,999	802	8,373	147	184	540	5,895	...	...
100,000 -	149,999	457	4,320	381	7,292	153	561	230	568
150,000 -	199,999	176	1,678	115	17	58	291	58	340
200,000 -	499,999	433	5,589	381	8,113	174	2,900	242	1,659
500,000 -	999,999	129	1,741	268	4,677	65	1,144	166	7,784
1,000,000 -	4,999,999	72	1,054	255	19,008	48	774	172	32,384
5,000,000 -	9,999,999	16	241	65	10,633	13	202	41	3,788
10,000,000 and over		13	176	46	100,059	6	95	29	6,950
Total		7,695	\$65,495	7,061	\$195,831	3,860	\$36,101	2,375	\$55,843

Note: Figures do not necessarily add to totals due to rounding.

Table 50: New York State Deductions by NY Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
	Number	Amount	Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$ 5,000	249	\$249			249	\$249
\$ 5,000 - 9,999	8,959	55,365	7,282	\$47,336	1,677	8,029
10,000 - 14,999	14,532	92,086	12,030	78,196	2,502	13,889
15,000 - 19,999	11,700	76,195	9,809	63,758	1,891	12,437
20,000 - 24,999	15,969	115,973	13,031	84,699	2,938	31,275
25,000 - 29,999	15,104	102,905	13,264	86,213	1,840	16,692
30,000 - 34,999	10,116	78,152	5,383	34,986	4,734	43,165
35,000 - 39,999	13,200	103,249	7,453	48,444	5,747	54,805
40,000 - 44,999	9,178	92,391	4,871	31,659	4,308	60,732
45,000 - 49,999	8,602	64,451	4,626	30,068	3,976	34,383
50,000 - 54,999	4,640	46,146	2,140	13,913	2,499	32,233
55,000 - 59,999	3,906	47,547	1,800	11,702	2,105	35,845
60,000 - 64,999	4,761	46,729	2,648	17,214	2,113	29,515
65,000 - 74,999	3,910	38,083	2,128	13,830	1,783	24,253
75,000 - 99,999	7,152	77,938	2,302	14,962	4,850	62,976
100,000 - 149,999	3,957	55,973	1,237	8,041	2,720	47,932
150,000 - 199,999	1,101	19,474	123	797	978	18,677
200,000 - 499,999	2,078	39,327	470	3,058	1,607	36,269
500,000 - 999,999	738	19,678	119	775	619	18,903
1,000,000 - 4,999,999	599	45,625	72	471	527	45,153
5,000,000 - 9,999,999	110	19,329	5	33	105	19,295
10,000,000 and over	61	285,352			61	285,352
Total	140,621	\$1,522,217	90,793	\$590,157	49,827	\$932,060

1/ New York itemized deductions are federal deductions less state, local and foreign income taxes paid and other subtraction adjustments, plus additional adjustments, less the New York itemized deduction adjustment (if applicable).

Note: Figures do not necessarily add to totals due to rounding.

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...	...	...
\$ 5,000 - 9,999	1006	\$4,743	1,677	\$502	...	...
10,000 - 14,999	1,251	1,634	2,502	6,160	417	\$2,050
15,000 - 19,999	756	3,331	2,269	3,359	1,135	3,826
20,000 - 24,999	1,102	5,051	3,336	5,645	1,867	9,704
25,000 - 29,999	613	1,099	1,840	3,913	1,227	6,571
30,000 - 34,999	888	3,230	4,734	17,692	3,550	16,535
35,000 - 39,999	261	811	6,045	19,689	3,396	22,508
40,000 - 44,999	718	1,987	4,308	19,641	2,872	18,911
45,000 - 49,999	663	1,483	4,040	18,336	2,493	15,337
50,000 - 54,999	208	1,136	2,499	13,890	1,874	11,386
55,000 - 59,999	574	4,919	2,364	14,156	1,599	12,922
60,000 - 64,999	...	...	2,358	15,552	1,728	16,012
65,000 - 74,999	178	742	1,995	14,978	1,426	9,759
75,000 - 99,999	262	4,636	4,997	45,898	3,277	25,999
100,000 - 149,999	151	2,420	2,797	35,995	1,813	19,060
150,000 - 199,999	115	1218	978	18,628	633	8,501
200,000 - 499,999	35	1,361	1,746	60,251	1,210	20,583
500,000 - 999,999	...	...	665	57,617	508	18,715
1,000,000 - 4,999,999	3	352	551	119,958	488	44,708
5,000,000 - 9,999,999	...	...	107	75,069	102	11,456
10,000,000 and over	...	...	61	214,092	57	341,125
Total	8,785	\$40,152	51,869	\$781,019	31,672	\$635,669

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 5,000	249	\$249	...	...
\$ 5,000 - 9,999	1,006	519	671	\$2,768
10,000 - 14,999	2,085	3,823	1,668	3,508
15,000 - 19,999	1,513	2,301	756	1,318
20,000 - 24,999	3,336	5,124	1,469	11,136
25,000 - 29,999	1,533	1,972	1,227	5,586
30,000 - 34,999	4,142	7,210	888	4,353
35,000 - 39,999	5,784	10,171	3,171	13,184
40,000 - 44,999	4,068	12,577	3,590	18,551
45,000 - 49,999	4,040	5,400	1,988	6,656
50,000 - 54,999	2,499	6,510	2,083	9,445
55,000 - 59,999	2,105	5,984	1,790	7,743
60,000 - 64,999	1,921	3,407	768	2,945
65,000 - 74,999	1,995	7,272	1,104	3,476
75,000 - 99,999	4,735	11,183	2,097	10,435
100,000 - 149,999	2,644	12,863	1,360	12,514
150,000 - 199,999	978	4,192	518	6,068
200,000 - 499,999	1,625	10,208	467	11,523
500,000 - 999,999	646	12,848	185	3,987
1,000,000 - 4,999,999	537	34,981	122	13,065
5,000,000 - 9,999,999	105	27,079	20	2,832
10,000,000 and over	60	236,484	12	15,625
Total	47,606	\$422,358	25,953	\$166,720

1/ Includes casualty and theft losses, job expenses, miscellaneous deductions and other adjustments.

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2000 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$ 5,000	\$249	...	...	...	...	...
\$ 5,000 - 9,999	8,531	1,677	\$502	...	...	...
10,000 - 14,999	16,939	2,502	3,050	...	...	...
15,000 - 19,999	14,135	1,891	1,698	...	...	...
20,000 - 24,999	36,660	2,601	3,360	...	...	...
25,000 - 29,999	19,141	1,840	2,450	...	...	...
30,000 - 34,999	48,979	4,438	5,813	...	...	...
35,000 - 39,999	66,363	6,045	10,938	...	...	...
40,000 - 44,999	71,610	4,308	10,878	...	...	...
45,000 - 49,999	47,213	3,534	10,659	...	...	...
50,000 - 54,999	42,366	2,499	10,132	...	...	...
55,000 - 59,999	45,725	2,364	8,624	...	...	...
60,000 - 64,999	37,869	1,974	8,354	...	...	...
65,000 - 74,999	35,775	1,995	9,353	...	...	...
75,000 - 99,999	94,578	4,866	31,475	...	...	...
100,000 - 149,999	78,028	2,797	23,524	...	...	...
150,000 - 199,999	35,437	978	10,534	...	...	...
200,000 - 499,999	91,785	1,746	43,087	...	...	...
500,000 - 999,999	80,486	656	42,656	...	...	...
1,000,000 - 4,999,999	177,702	549	87,203	d/	d/	d/
5,000,000 - 9,999,999	93,565	107	54,961	d/	d/	d/
10,000,000 and over	732,833	61	163,544	d/	d/	d/
Total	\$1,875,967	49,428	\$542,795	8		\$1,419

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	249	\$249
\$ 5,000 - 9,999	...	...	1,677	8,029
10,000 - 14,999	...	...	2,502	13,889
15,000 - 19,999	...	...	1,891	12,437
20,000 - 24,999	...	...	2,938	31,275
25,000 - 29,999	...	...	1,840	16,692
30,000 - 34,999	...	...	4,734	43,165
35,000 - 39,999	...	...	5,747	54,805
40,000 - 44,999	...	...	4,308	60,732
45,000 - 49,999	285	\$2,170	3,976	34,383
50,000 - 54,999	...	...	2,499	32,233
55,000 - 59,999	...	...	2,105	35,845
60,000 - 64,999	...	...	2,113	29,515
65,000 - 74,999	...	...	1,783	24,253
75,000 - 99,999	...	...	4,850	62,976
100,000 - 149,999	2,720	6,574	2,720	47,932
150,000 - 199,999	978	6,226	978	18,677
200,000 - 499,999	1,712	12,254	1,607	36,269
500,000 - 999,999	656	18,830	619	18,903
1,000,000 - 4,999,999	553	45,240	527	45,153
5,000,000 - 9,999,999	107	19,305	105	19,295
10,000,000 and over	61	285,352	61	285,352
Total	7,071	\$395,952	49,827	\$932,060

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

Table 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$ 15,000	10,194	\$143,137	\$107,032	\$6,686
\$ 15,000 -	19,999	43,767	785,431	463,244	38,534
20,000 -	24,999	91,380	2,071,057	974,128	110,469
25,000 -	29,999	124,188	3,412,871	1,357,418	174,549
30,000 -	34,999	104,894	3,404,073	1,178,329	140,333
35,000 -	39,999	80,571	3,018,393	944,740	117,018
40,000 -	44,999	65,560	2,774,298	792,660	94,996
45,000 -	49,999	45,568	2,157,124	572,237	63,221
50,000 -	54,999	38,113	1,998,072	470,178	52,539
55,000 -	59,999	30,958	1,775,364	424,845	37,614
60,000 -	64,999	23,039	1,440,733	298,877	27,793
65,000 -	74,999	25,999	1,823,613	392,851	33,783
75,000 -	99,999	27,376	2,323,006	448,008	34,101
100,000 -	149,999	10,443	1,238,666	190,540	14,470
150,000 -	199,999	3,696	626,846	77,809	5,207
200,000 -	499,999	3,309	982,757	77,696	3,968
500,000 -	999,999	617	421,778	22,723	710
1,000,000 -	4,999,999	355	682,406	16,385	398
5,000,000 -	9,999,999	31	230,690	3,780	41
10,000,000	and over	20	473,431	11,545	30
	Total	730,079	\$31,783,746	\$8,825,025	\$956,461

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$ 15,000	\$29,420	\$1,172	\$597	\$575
\$ 15,000 -	19,999	283,655	11,326	5,510	5,817
20,000 -	24,999	986,459	39,704	15,015	24,689
25,000 -	29,999	1,880,905	78,802	17,135	61,667
30,000 -	34,999	2,085,415	94,396	11,999	82,397
35,000 -	39,999	1,956,638	93,136	10,705	82,431
40,000 -	44,999	1,886,644	93,672	9,307	84,365
45,000 -	49,999	1,521,665	78,917	4,673	74,245
50,000 -	54,999	1,475,359	79,701	4,660	75,041
55,000 -	59,999	1,312,904	72,616	2,582	70,034
60,000 -	64,999	1,114,064	63,359	1,097	62,263
65,000 -	74,999	1,396,980	81,062	2,592	78,471
75,000 -	99,999	1,840,898	110,683	1,849	108,834
100,000 -	149,999	1,033,655	67,108	1,398	65,711
150,000 -	199,999	543,830	37,250	958	36,292
200,000 -	499,999	901,092	61,723	2,827	58,896
500,000 -	999,999	398,345	27,286	695	26,591
1,000,000 -	4,999,999	665,623	45,595	2,090	43,505
5,000,000 -	9,999,999	226,869	15,541	502	15,039
10,000,000	and over	461,855	31,637	2,873	28,764
	Total	\$22,002,275	\$1,184,689	\$99,064	\$1,085,626

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax and various refundable credits for new businesses.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	10,194	\$206,764	7,746	\$107,471	4,568	\$12,954	2,798	\$15,356
\$ 15,000 - 19,999	43,767	813,480	41,571	742,009	15,364	5,124	3,649	3,588
20,000 - 24,999	91,380	2,126,658	88,628	1,964,464	26,093	22,865	5,262	9,748
25,000 - 29,999	124,188	3,502,658	121,572	3,278,041	49,849	35,398	11,326	19,746
30,000 - 34,999	104,894	3,422,491	103,939	3,271,098	43,122	27,761	9,874	6,121
35,000 - 39,999	80,571	3,069,927	78,894	2,887,356	32,689	20,623	8,945	10,243
40,000 - 44,999	65,560	2,830,049	64,182	2,598,396	37,953	39,224	11,286	14,515
45,000 - 49,999	45,568	2,199,522	44,336	1,989,115	28,347	19,411	9,239	28,486
50,000 - 54,999	38,113	2,033,524	37,697	1,878,734	19,531	13,096	7,926	11,185
55,000 - 59,999	30,958	1,816,738	29,799	1,616,688	20,912	18,970	6,943	9,986
60,000 - 64,999	23,039	1,454,262	22,602	1,342,657	14,856	21,802	6,618	17,035
65,000 - 74,999	25,999	1,847,543	25,821	1,664,344	19,371	23,485	8,794	19,751
75,000 - 99,999	27,376	2,384,261	26,132	2,069,843	21,925	36,853	10,591	21,037
100,000 - 149,999	10,443	1,284,183	9,833	1,042,435	8,608	21,982	5,410	26,063
150,000 - 199,999	3,696	652,670	3,401	444,618	3,520	16,403	2,350	19,988
200,000 - 499,999	3,309	1,041,395	2,582	582,837	3,101	34,640	2,633	37,545
500,000 - 999,999	617	434,181	424	182,535	608	22,161	562	15,558
1,000,000 - 4,999,999	355	699,003	256	256,464	351	57,398	329	32,088
5,000,000 - 9,999,999	31	235,183	23	66,818	31	13,446	31	8,457
10,000,000 and over	20	481,854	14	44,854	20	15,616	19	14,579
Total	730,079	\$32,536,349	709,450	\$28,030,778	350,821	\$479,212	114,584	\$341,073

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	2,098	\$7,447	1,049	\$2,196	350	\$52	1,049	\$12,257
\$ 15,000 - 19,999	1,818	5,180	1,458	3,341	360	2,496	2,556	24,079
20,000 - 24,999	3,914	12,094	1,192	2,563	1,132	2,891	2,782	12,432
25,000 - 29,999	6,647	21,156	3,017	4,401	1,108	13,048	4,832	39,784
30,000 - 34,999	4,156	6,334	1,385	2,715	1,749	12,163	3,659	27,264
35,000 - 39,999	6,895	16,133	1,490	4,017	857	13,908	2,163	25,752
40,000 - 44,999	5,034	30,617	2,756	4,806	1,378	17,041	2,635	26,603
45,000 - 49,999	6,320	38,085	1,801	3,474	2,085	15,810	3,253	25,253
50,000 - 54,999	5,055	20,969	1,227	1,459	270	102	2,809	23,902
55,000 - 59,999	4,040	21,125	1,485	3,855	900	10,722	1,024	5,613
60,000 - 64,999	3,308	31,052	1,174	1,392	245	154	1,590	11,952
65,000 - 74,999	4,905	16,308	2,490	5,822	1,351	35,002	1,029	5,745
75,000 - 99,999	5,891	44,144	2,932	5,020	2,356	68,653	2,832	23,533
100,000 - 149,999	2,971	38,713	2,058	5,248	1,520	31,740	685	5,993
150,000 - 199,999	1,656	39,964	752	1,816	706	33,333	238	5,202
200,000 - 499,999	1,768	138,126	865	2,479	1,057	129,192	398	10,615
500,000 - 999,999	442	125,373	111	263	258	55,733	101	7,029
1,000,000 - 4,999,999	253	216,841	81	889	185	125,538	62	37,007
5,000,000 - 9,999,999	24	92,423	d/	d/	17	33,153	8	2,144
10,000,000 and over	19	344,543	d/	d/	11	43,547	6	17,469
Total	67,216	\$1,266,627	27,329	\$55,775	17,894	\$644,279	33,714	\$349,627

1/ Lines 7-8 on tax form IT-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2000 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	350	\$12,891	350	\$154	2,098	\$38,852
\$ 15,000 - 19,999	2,556	34,141	378	3,343	3,258	27,893
20,000 - 24,999	1,927	47,312	397	211	3,149	32,872
25,000 - 29,999	2,804	31,854	2,428	13,102	8,249	96,931
30,000 - 34,999	2,569	13,697	2,112	17,848	9,402	46,382
35,000 - 39,999	3,021	51,571	1,416	5,334	7,491	36,109
40,000 - 44,999	2,456	42,890	1,439	1,995	7,611	53,041
45,000 - 49,999	2,085	33,173	2,085	6,314	5,024	46,661
50,000 - 54,999	1,436	10,135	1,706	6,836	5,844	60,873
55,000 - 59,999	1,216	21,607	900	5,588	4,625	76,322
60,000 - 64,999	928	1,013	438	1,492	3,223	36,725
65,000 - 74,999	1,139	9,828	782	1,915	2,381	28,341
75,000 - 99,999	1,784	19,171	1,653	4,248	4,632	80,112
100,000 - 149,999	995	32,276	459	4,209	1,980	49,851
150,000 - 199,999	828	25,374	230	763	936	53,951
200,000 - 499,999	485	56,776	225	2,280	520	20,309
500,000 - 999,999	129	17,395	28	3,526	64	1,788
1,000,000 - 4,999,999	42	24,400	21	908	40	2,868
5,000,000 - 9,999,999	d/	d/	d/	d/	d/	d/
10,000,000 and over	d/	d/	d/	d/	d/	d/
Total	26,761	\$505,657	17,051	\$80,366	70,536	\$790,393

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 15,000	3,508	\$24,725	350	\$1,623	\$203,519
\$ 15,000 - 19,999	9,516	19,433	4,009	4,380	804,720
20,000 - 24,999	15,772	36,715	6,696	12,904	2,100,851
25,000 - 29,999	25,217	54,486	7,448	9,285	3,484,087
30,000 - 34,999	29,242	80,865	8,313	5,897	3,410,698
35,000 - 39,999	24,233	54,497	9,280	14,589	3,040,748
40,000 - 44,999	24,841	45,835	9,986	21,895	2,786,258
45,000 - 49,999	22,503	56,968	5,751	6,857	2,185,809
50,000 - 54,999	19,422	55,992	5,179	14,634	2,004,255
55,000 - 59,999	18,536	50,514	2,375	5,859	1,805,020
60,000 - 64,999	14,555	17,586	1,804	1,074	1,452,115
65,000 - 74,999	15,754	58,705	2,133	5,260	1,837,022
75,000 - 99,999	17,774	63,635	3,452	13,614	2,357,033
100,000 - 149,999	6,853	40,972	1,984	15,603	1,252,978
150,000 - 199,999	2,581	20,883	1,354	5,936	640,799
200,000 - 499,999	2,130	34,931	1,196	22,414	996,567
500,000 - 999,999	479	19,332	267	5,123	423,935
1,000,000 - 4,999,999	261	15,671	164	6,539	685,925
5,000,000 - 9,999,999	22	10,660	18	687	233,808
10,000,000 and over	16	26,933	10	586	480,683
Total	253,214	\$789,339	71,768	\$174,759	\$32,186,830

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, student loan interest deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid. Keogh and self-employed SEP and

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

Table 54: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2000 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	State & Local		Public Employee Retirement		Other NY Additions		Taxable State & Local		Government Pension	
	Bond Interest		System Contributions				Income Tax Refunds		Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	...	...	...	...	350	\$334	699	\$10,077
\$ 15,000 - 19,999	...	...	720	\$430	720	\$75	3,680	2,224	720	12,835
20,000 - 24,999	...	...	7,343	5,301	2,847	696	5,936	2,068	1,162	20,330
25,000 - 29,999	...	...	19,527	16,112	4,143	686	17,086	7,714	2,122	31,984
30,000 - 34,999	...	...	21,220	21,409	8,829	3,463	18,023	9,284	955	6,457
35,000 - 39,999	261	\$266	16,994	20,068	6,895	1,805	18,272	11,731	2,086	13,321
40,000 - 44,999	300	3	13,794	18,045	5,010	1,135	21,884	12,673	300	551
45,000 - 49,999	...	...	9,788	15,601	2,939	1,150	18,568	10,599	790	3,830
50,000 - 54,999	...	...	9,578	19,471	2,539	1,688	15,897	10,187	749	1,684
55,000 - 59,999	259	21	9,916	21,475	3,647	1,340	16,161	12,909	191	15,473
60,000 - 64,999	...	...	7,548	21,749	3,993	2,294	13,734	9,508	1,121	10,970
65,000 - 74,999	426	160	7,840	22,200	5,096	3,688	14,574	15,757	569	9,887
75,000 - 99,999	131	442	4,645	10,267	2,274	1,711	15,351	13,506	524	14,631
100,000 - 149,999	77	204	455	714	756	1,520	5,937	6,242	0	0
150,000 - 199,999	230	179	234	827	698	914	2,285	4,144	58	440
200,000 - 499,999	295	910	69	140	554	3,543	1,783	6,316	69	1,014
500,000 - 999,999	92	646	...	...	193	2,109	378	2,138	9	162
1,000,000 - 4,999,999	73	1,163	4	8	152	21,483	224	5,159	2	3
5,000,000 - 9,999,999	9	408	...	...	15	1,427	19	2,098	...	...
10,000,000 and over	7	1,275	...	...	12	924	13	2,770	...	...
Total	2,161	\$5,677	129,677	\$193,816	51,309	\$51,653	190,156	\$147,359	12,127	\$153,649

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	2,098	\$21,209	699	\$5,589	1,748	\$23,173	...	...
\$ 15,000 - 19,999	720	2,280	720	982	...	...	360	\$1,474
20,000 - 24,999	795	1,008	1,132	8,689	...	...	397	3,696
25,000 - 29,999	1,508	8,367	801	1,499	1,414	23,629	401	14,822
30,000 - 34,999	1,614	10,568	726	596	659	3,148	659	1,443
35,000 - 39,999	857	7,870	2,012	5,697	857	3,295	857	2,579
40,000 - 44,999	778	4,658	1,139	1,113	778	11,844	778	305
45,000 - 49,999	2,149	23,080	1,864	448	569	6,203	1,074	1,275
50,000 - 54,999	1,227	13,441	541	421	...	...	625	1,609
55,000 - 59,999	900	9,289	191	723	642	12,830	1,024	1,270
60,000 - 64,999	875	5,965	875	2,261	438	6,437	683	284
65,000 - 74,999	604	9,083	1,317	1,102	426	2,318	391	1,311
75,000 - 99,999	147	1,490	1,553	2,462	278	4,907	1,196	9,452
100,000 - 149,999	151	2,096	759	3,671	153	2,965	459	1,775
150,000 - 199,999	173	1,990	533	2,654	230	3,738	357	2,905
200,000 - 499,999	260	2,903	572	5,130	139	1,784	364	1,584
500,000 - 999,999	46	323	129	767	9	4	92	1,518
1,000,000 - 4,999,999	24	291	120	18,555	11	192	89	1,971
5,000,000 - 9,999,999	d/	d/	15	2,309	...	...	8	531
10,000,000 and over	d/	d/	11	5,892	...	...	10	788
Total	14,928	\$125,928	15,710	\$70,562	8,352	\$106,464	9,825	\$50,592

Note: Figures do not necessarily add to totals due to rounding.

Table 55: New York State Deductions by NY Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	10,194	\$107,032	10,194	\$107,032	...	...
\$ 15,000 - 19,999	43,767	463,244	41,498	435,728	2,269	\$27,516
20,000 - 24,999	91,380	974,128	86,605	909,355	4,775	64,773
25,000 - 29,999	124,188	1,357,418	111,615	1,171,955	12,573	185,462
30,000 - 34,999	104,894	1,178,329	89,213	936,741	15,681	241,588
35,000 - 39,999	80,571	944,740	63,070	662,235	17,501	282,504
40,000 - 44,999	65,560	792,660	50,004	525,045	15,556	267,615
45,000 - 49,999	45,568	572,237	31,652	332,349	13,916	239,888
50,000 - 54,999	38,113	470,178	25,826	271,176	12,287	199,001
55,000 - 59,999	30,958	424,845	18,325	192,409	12,633	232,436
60,000 - 64,999	23,039	298,877	14,013	147,134	9,027	151,743
65,000 - 74,999	25,999	392,851	12,629	132,603	13,370	260,248
75,000 - 99,999	27,376	448,008	10,991	115,403	16,385	332,605
100,000 - 149,999	10,443	190,540	4,021	42,216	6,422	148,324
150,000 - 199,999	3,696	77,809	1,165	12,234	2,531	65,575
200,000 - 499,999	3,309	77,696	1,063	11,160	2,247	66,536
500,000 - 999,999	617	22,723	229	2,408	388	20,315
1,000,000 - 4,999,999	355	16,385	100	1,049	255	15,336
5,000,000 - 9,999,999	31	3,780	d/	d/	d/	d/
10,000,000 and over	20	11,545	d/	d/	d/	d/
Total	730,079	\$8,825,025	572,223	\$6,008,341	157,856	\$2,816,684

1/ New York itemized deductions are federal deductions less state, local and foreign income taxes paid and other subtraction adjustments, plus additional adjustments, less d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2000 (Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	...	...	...	...
\$ 15,000 - 19,999	378	\$1,640	2,269	\$9,425	1,513	\$10,470
20,000 - 24,999	735	596	4,775	13,255	3,673	29,287
25,000 - 29,999	5,520	21,353	12,573	42,992	6,133	51,476
30,000 - 34,999	3,846	16,987	15,681	62,649	10,059	82,375
35,000 - 39,999	5,224	17,088	16,979	66,333	12,538	113,617
40,000 - 44,999	3,590	18,268	15,316	71,308	10,769	91,162
45,000 - 49,999	3,313	15,105	13,916	73,703	9,719	81,002
50,000 - 54,999	2,083	4,878	12,079	67,555	8,955	78,026
55,000 - 59,999	1,914	9,432	12,633	79,720	9,570	94,313
60,000 - 64,999	1,344	2,340	9,027	62,588	6,914	66,394
65,000 - 74,999	1,426	5,224	13,370	107,973	11,944	117,937
75,000 - 99,999	1,442	8,664	16,385	155,807	13,894	139,331
100,000 - 149,999	227	606	6,422	83,950	5,440	61,829
150,000 - 199,999	173	2,312	2,531	47,866	2,244	30,618
200,000 - 499,999	69	533	2,247	75,135	1,970	44,161
500,000 - 999,999	...	...	388	28,407	351	14,504
1,000,000 - 4,999,999	...	...	255	53,611	236	14,293
5,000,000 - 9,999,999	...	...	23	17,563	23	4,261
10,000,000 and over	...	...	18	36,645	18	7,815
Total	31,284	\$125,025	156,886	\$1,156,485	115,965	\$1,132,873

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	...	...
\$ 15,000 - 19,999	2,269	\$3,645	1,135	\$4,770
20,000 - 24,999	4,407	7,935	2,938	16,900
25,000 - 29,999	11,346	29,003	10,733	55,502
30,000 - 34,999	15,089	29,028	11,835	77,047
35,000 - 39,999	15,673	39,166	11,755	81,433
40,000 - 44,999	15,316	47,014	11,726	76,383
45,000 - 49,999	13,253	39,950	11,265	70,338
50,000 - 54,999	12,079	31,657	9,371	55,473
55,000 - 59,999	12,059	32,752	9,379	61,510
60,000 - 64,999	8,642	22,651	6,722	34,286
65,000 - 74,999	13,192	32,795	9,805	56,200
75,000 - 99,999	16,123	50,194	11,404	70,311
100,000 - 149,999	6,271	25,516	3,249	31,400
150,000 - 199,999	2,531	15,441	1,208	12,638
200,000 - 499,999	2,247	20,589	795	12,751
500,000 - 999,999	379	17,872	157	6,984
1,000,000 - 4,999,999	254	11,859	57	4,864
5,000,000 - 9,999,999	23	3,835	2	71
10,000,000 and over	18	12,667	4	5,284
Total	151,172	\$473,570	113,540	\$734,144

1/ Includes casualty and theft losses, job expenses, miscellaneous deductions and other adjustments.
d/ Tax Law secrecy provisions prohibit disclosure.

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2000 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$ 15,000	...	...	...	...	...	...
\$ 15,000 - 19,999	\$29,950	1,891	\$2,434	...	...	...
20,000 - 24,999	67,973	4,407	3,200	...	...	...
25,000 - 29,999	200,327	11,960	14,864	...	...	...
30,000 - 34,999	268,086	15,681	26,498	...	...	...
35,000 - 39,999	317,638	16,457	35,134	...	...	...
40,000 - 44,999	304,135	15,077	36,520	...	...	...
45,000 - 49,999	280,099	13,474	40,210	...	...	...
50,000 - 54,999	237,591	12,079	38,589	...	...	...
55,000 - 59,999	277,677	12,633	45,240	...	...	...
60,000 - 64,999	188,258	8,642	36,515	...	...	...
65,000 - 74,999	320,129	13,370	59,881	...	...	...
75,000 - 99,999	424,178	16,385	91,573	...	...	...
100,000 - 149,999	202,573	6,422	54,249	...	...	...
150,000 - 199,999	105,414	2,531	32,072	...	...	...
200,000 - 499,999	141,041	2,229	51,895	...	...	...
500,000 - 999,999	61,137	388	21,275	...	...	...
1,000,000 - 4,999,999	70,452	255	39,780	...	...	...
5,000,000 - 9,999,999	20,514	23	13,125	...	...	...
10,000,000 and over	50,540	18	27,495	...	...	...
Total	\$3,567,710	153,922	\$670,548	...	...	...

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	...	...
\$ 15,000 - 19,999	...	...	2,269	\$27,516
20,000 - 24,999	...	...	4,775	64,773
25,000 - 29,999	...	...	12,573	185,462
30,000 - 34,999	...	...	15,681	241,588
35,000 - 39,999	...	...	17,501	282,504
40,000 - 44,999	...	...	15,556	267,615
45,000 - 49,999	...	...	13,916	239,888
50,000 - 54,999	...	...	12,287	199,001
55,000 - 59,999	...	...	12,633	232,436
60,000 - 64,999	...	...	9,027	151,743
65,000 - 74,999	...	...	13,370	260,248
75,000 - 99,999	...	...	16,385	332,605
100,000 - 149,999	...	...	6,422	148,324
150,000 - 199,999	2,531	\$7,767	2,531	65,575
200,000 - 499,999	2,247	22,609	2,247	66,536
500,000 - 999,999	388	19,547	388	20,315
1,000,000 - 4,999,999	255	15,336	255	15,336
5,000,000 - 9,999,999	23	3,695	23	3,695
10,000,000 and over	18	11,523	18	11,523
Total	5,462	\$80,477	157,856	\$2,816,684

2/ Amount of federal itemized deductions after federal limitation (where applicable).
3/ State, local and foreign taxes paid and other subtraction adjustments.
4/ Addition adjustments to federal deductions are due to differences between federal and state law.
Note: Figures do not necessarily add to totals due to rounding.



2000 Fiduciary Returns

In addition to tax returns filed by individual taxpayers, fiduciaries of estates and trusts are also required to file returns and pay the personal income tax. “Fiduciaries” are persons responsible for paying the tax of either the estates of deceased taxpayers, or of trusts. The latter consists of entities, such as charitable foundations, with income subject to tax.

The tax rates for estates and trusts are the same as for single individuals. Like the regular income tax, the base is generally based on federal amounts, before certain modifications and adjustments. Fiduciaries file on Form IT-205.

Table 57 shows that approximately 72,000 resident estates and trusts had 2000 tax liability of approximately \$323.2 million. Approximately 1,700 nonresident and part-year resident estates and trusts paid \$11.2 million in tax. In total, Table 57 shows that 73,640 fiduciary returns had total tax liability after credits of \$334.4 million.

The data in Table 57 is based on all fiduciary returns received for the 2000 tax year. This differs from data in the remainder of this report, which come from a sample of regular tax returns.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2000
(Dollar Data in Thousands)**

NY Taxable Income Class	Total Income (Line A)*		Federal Amounts Deductions & Exemptions		Taxable Income (Line 1)*	
	Number	Amount	Number	Amount	Number	Amount
\$ 0	d/	d/	d/	d/	d/	d/
\$ 1 - 49	d/	d/	d/	d/	d/	d/
50 - 99	643	\$3,957	627	\$3,780	608	\$177
100 - 199	1,109	7,019	1,072	6,699	1,053	320
200 - 299	1,011	5,932	963	5,432	986	499
300 - 399	915	5,998	891	5,413	902	584
400 - 499	895	5,136	856	4,436	879	701
500 - 599	793	3,933	768	3,320	776	613
600 - 699	846	7,353	830	6,593	831	761
700 - 799	805	5,352	775	4,633	791	719
800 - 899	674	5,122	657	4,376	658	746
900 - 999	676	4,237	658	3,441	668	796
1,000 - 1,999	5,782	43,583	5,628	33,281	5,682	10,302
2,000 - 2,999	4,411	36,010	4,298	22,341	4,350	13,669
3,000 - 3,999	3,485	46,555	3,414	33,885	3,440	12,670
4,000 - 4,999	2,925	37,145	2,864	21,764	2,901	15,381
5,000 - 5,999	2,513	35,977	2,469	21,915	2,482	14,062
6,000 - 6,999	2,215	32,955	2,180	18,059	2,197	14,896
7,000 - 7,999	1,907	31,366	1,873	16,446	1,895	14,920
8,000 - 8,999	1,698	34,784	1,671	18,400	1,687	16,384
9,000 - 9,999	1,578	33,152	1,547	14,611	1,567	18,541
10,000 - 10,999	1,403	28,351	1,385	13,607	1,395	14,744
11,000 - 11,999	1,299	29,040	1,280	13,782	1,296	15,258
12,000 - 12,999	1,141	25,364	1,131	11,061	1,134	14,303
13,000 - 13,999	1,094	132,642	1,081	28,147	1,088	104,495
14,000 - 14,999	978	25,063	969	9,934	975	15,130
15,000 - 19,999	4,121	127,652	4,069	56,370	4,100	71,282
20,000 - 24,999	3,243	116,947	3,215	45,273	3,232	71,674
25,000 - 49,999	8,732	493,047	8,698	176,047	8,705	317,000
50,000 - 99,999	6,773	663,615	6,756	194,947	6,757	468,669
100,000 - 499,999	7,212	2,037,774	7,207	542,890	7,204	1,494,883
500,000 - 999,999	919	762,369	917	154,104	916	608,265
1,000,000 and over	799	4,921,206	796	658,091	797	4,263,115
Total	73,077	\$9,754,760	72,013	\$2,159,070	72,394	\$7,595,690

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2000 (Con't)
(Dollar Data in Thousands)

NY Taxable Income Class	New York Amounts			
	Adjusted Gross Income (Line B)*		Taxable Income (Line 5)*	
	Number	Amount	Number	Amount
\$ 0	d/	d/	...	...
\$ 1 - 49	d/	d/	485	\$15
50 - 99	573	\$1,636	646	49
100 - 199	967	819	1,111	164
200 - 299	875	736	1,015	252
300 - 399	793	731	919	321
400 - 499	777	1,375	896	403
500 - 599	704	902	797	436
600 - 699	754	1,052	848	549
700 - 799	694	1,426	805	603
800 - 899	600	1,360	675	573
900 - 999	594	908	676	641
1,000 - 1,999	5,139	13,786	5,792	8,513
2,000 - 2,999	3,913	15,749	4,403	10,850
3,000 - 3,999	3,130	15,368	3,472	12,135
4,000 - 4,999	2,659	15,376	2,912	13,040
5,000 - 5,999	2,289	15,830	2,497	13,688
6,000 - 6,999	2,047	15,675	2,194	14,227
7,000 - 7,999	1,775	15,841	1,892	14,163
8,000 - 8,999	1,590	18,381	1,663	14,146
9,000 - 9,999	1,462	15,967	1,546	14,678
10,000 - 10,999	1,294	16,105	1,392	14,611
11,000 - 11,999	1,213	15,945	1,288	14,804
12,000 - 12,999	1,064	15,538	1,113	13,917
13,000 - 13,999	1,034	15,527	1,076	14,502
14,000 - 14,999	923	15,185	961	13,943
15,000 - 19,999	3,914	77,965	4,077	70,890
20,000 - 24,999	3,116	78,476	3,199	71,556
25,000 - 49,999	8,458	339,062	8,595	306,705
50,000 - 99,999	6,601	513,961	6,617	468,252
100,000 - 499,999	7,141	1,713,936	6,892	1,405,572
500,000 - 999,999	903	670,399	833	565,979
1,000,000 and over	781	4,510,112	631	1,869,463
Total	68,207	\$8,135,539	71,918	\$4,949,639

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2000 (Con't)
(Dollar Data in Thousands)

NY Taxable Income Class	Resident Fiduciaries								
	Tax Before Credits			Tax After Credits				Other	Total
	(Line 8)*		Credits 1/	(Line 8 - Credits)		State Taxes 2/	NYS Tax	Amount	Amount
Number	Amount	Number		Amount					
\$ 0	4	\$64	...	...	4	\$64	...	\$64
\$ 1 - 49	485	1	...	...	485	1	...	1
50 - 99	646	2	...	...	646	2	...	2
100 - 199	1,111	7	...	...	1,111	7	...	7
200 - 299	1,015	10	d/	d/	1,015	10	...	10	
300 - 399	919	13	...	...	919	13	...	13
400 - 499	896	16	d/	d/	896	16	...	16	
500 - 599	797	17	...	...	797	17	...	17
600 - 699	848	22	d/	d/	848	22	...	22	
700 - 799	805	24	...	...	805	24	...	24
800 - 899	675	23	d/	d/	675	23	...	23	
900 - 999	676	26	...	...	676	26	...	26
1,000 - 1,999	5,792	341	11	a/	5,792	341	...	342	
2,000 - 2,999	4,403	435	3	a/	4,403	435	\$5	440	
3,000 - 3,999	3,472	487	6	a/	3,472	486	1	487	
4,000 - 4,999	2,912	523	10	\$1	2,912	522	...	522	
5,000 - 5,999	2,497	549	6	1	2,497	549	...	549	
6,000 - 6,999	2,194	569	3	a/	2,194	569	...	569	
7,000 - 7,999	1,892	567	4	a/	1,892	567	...	567	
8,000 - 8,999	1,663	571	3	a/	1,663	571	...	571	
9,000 - 9,999	1,546	599	8	1	1,546	598	2	600	
10,000 - 10,999	1,392	603	11	1	1,392	602	...	602	
11,000 - 11,999	1,288	620	6	1	1,288	618	...	618	
12,000 - 12,999	1,113	596	4	a/	1,113	596	...	596	
13,000 - 13,999	1,076	633	2	a/	1,076	633	...	633	
14,000 - 14,999	961	624	6	1	961	623	...	623	
15,000 - 19,999	4,077	3,343	27	6	4,077	3,337	...	3,337	
20,000 - 24,999	3,199	3,635	25	8	3,199	3,627	...	3,627	
25,000 - 49,999	8,595	17,635	79	45	8,595	17,590	...	17,590	
50,000 - 99,999	6,617	29,607	91	169	6,617	29,439	...	29,439	
100,000 - 499,999	6,892	100,045	149	2,348	6,892	97,697	1	97,698	
500,000 - 999,999	833	38,669	56	658	833	38,011	...	38,011	
1,000,000 and over	631	127,155	55	1,589	631	125,567	...	125,567	
Total	71,922	\$328,033	569	\$4,831	71,922	\$323,202	\$9	\$323,211	

* Corresponds to the line number on the 1999 Fiduciary Tax Return (IT-205).

1/ Includes the farmers' school tax credit (Line 33) and any other allowable state credits (Line 10) except for the household credit, earned income credit, real property tax credit and investment credit refund.

2/ Includes the New York State lumpsum distribution tax (Line 12) and the minimum income tax (Line 13).

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2000 (Con't)
(Dollar Data in Thousands)

NY Taxable Income Class	Nonresident & Part-Year Resident Fiduciaries						All Taxpayers		
	Taxable Income (Line C)*		Allocated NYS Tax (Line 9)*		Tax After Credits	Oth Stat	Total NYS Tax		
	Number	Amount	Number	Amount	Amount	Am	Number	Amount	
\$ 0	...	...	...	...	\$64	...	4	\$64
\$ 1 - 49	...	...	d/	d/	\$1	...	485	\$1
50 - 99	...	...	8	a/	\$2	...	654	2
100 - 199	d/	d/	8	a/	\$7	...	1,119	7	
200 - 299	...	...	16	a/	\$10	...	1,031	10
300 - 399	...	...	11	a/	\$13	...	930	13
400 - 499	...	...	d/	d/	\$16	...	896	16
500 - 599	...	...	3	a/	\$17	...	800	17
600 - 699	...	...	3	a/	\$22	...	851	22
700 - 799	...	...	3	a/	\$24	...	808	24
800 - 899	...	...	3	a/	\$23	...	678	23
900 - 999	...	...	6	a/	\$26	...	682	26
1,000 - 1,999	d/	d/	61	\$3	\$344	...	5,853	344	
2,000 - 2,999	14	\$37	40	4	\$439	5	4,443	444	
3,000 - 3,999	18	64	32	4	\$490	1	3,504	491	
4,000 - 4,999	24	109	36	5	\$527	...	2,948	527	
5,000 - 5,999	17	93	28	7	\$556	...	2,525	556	
6,000 - 6,999	22	142	30	6	\$575	...	2,224	575	
7,000 - 7,999	17	128	30	5	\$572	...	1,922	572	
8,000 - 8,999	36	308	48	13	\$584	...	1,711	584	
9,000 - 9,999	33	315	38	14	\$612	2	1,584	614	
10,000 - 10,999	13	136	22	5	\$607	...	1,414	607	
11,000 - 11,999	13	148	21	5	\$623	...	1,309	623	
12,000 - 12,999	28	350	35	7	\$603	...	1,148	603	
13,000 - 13,999	19	255	21	9	\$642	...	1,097	642	
14,000 - 14,999	18	258	24	8	\$631	...	985	631	
15,000 - 19,999	51	888	63	29	\$3,366	...	4,140	3,366	
20,000 - 24,999	44	974	53	36	\$3,663	...	3,252	3,663	
25,000 - 49,999	141	5,181	176	186	\$17,776	...	8,771	17,776	
50,000 - 99,999	156	11,341	213	402	\$29,841	...	6,830	29,841	
100,000 - 499,999	320	75,511	372	1,856	\$99,553	1	7,264	99,554	
500,000 - 999,999	86	63,697	106	992	\$39,003	...	939	39,003	
1,000,000 and over	168	2,482,945	205	7,625	\$133,192	4	836	133,196	
Total	1,241	\$2,642,884	1,718	\$11,222	\$334,424	\$13	73,640	\$334,437	

* Corresponds to the line number on the 2000 Fiduciary Tax Return (IT-205).

1/ Includes the farmers' school tax credit (Line 33) and any other allowable state credits (Line 10) except for the household credit, earned income credit, real property tax credit and investment credit refund.

2/ Includes the New York State lumpsum distribution tax (Line 12) and the minimum income tax (Line 13).

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

Appendix A: Glossary of Terms

Federal Adjusted Gross Income (FAGI)

The amount of income earned or received during the income year after certain exclusions and adjustments. Major exclusions from gross income include many government transfer payments, employer-provided pension contributions and fringe benefits, most capital gains from the sale of a primary residence, and a portion of social security benefits. Major adjustments to gross income include deductions for individual retirement arrangements, alimony paid, employee moving expenses, and one-half of self-employment tax paid.

New York Adjusted Gross Income (NYAGI)

The amount of federal adjusted gross income earned or received during the income year after certain modifications and before the subtraction of either the standard or itemized deductions, and dependent exemptions. For example, New York State income tax refunds, included in FAGI, are subtracted in determining NYAGI. Also, certain pension and annuity income is subtracted from FAGI in arriving at NYAGI, as is interest on U.S. government bonds. On the other hand, taxpayers must add interest income from other states' debt obligations to FAGI when determining their NYAGI.

Nonresidents and part-year residents use the ratio of New York-source NYAGI to federal-source NYAGI as the basis for allocating their tax liability to reflect income from New York sources. Generally, this is limited to wages and other income from performing services or conducting a trade or business in New York, and gains from the sale of real property located in New York. Also, New York-source modifications include those modifications which relate to income from New York sources. However, federal-source NYAGI is used in the sampling of nonresident and part-year resident returns, and in the distributional analysis of these taxpayers.

Some major differences exist between income defined for tax purposes and the personal income series for New York published by the U.S. Department of Commerce's Bureau of Economic Analysis. Personal

income is more comprehensive in that it includes most federal exclusions from income, such as:

- a) tax-exempt interest;
- b) workers compensation benefits;
- c) payments in kind;
- d) public assistance transfer payments;
- e) social security benefits; and
- f) imputed income (e.g., the estimated rental value of owner occupied housing).

On the other hand, personal income is limited to New York State residents and does not include capital gains. Income defined for tax purposes includes both certain income earned by nonresident taxpayers, and capital gains.

Forms	<p><u>Short Forms</u>:IT-100 and IT-200, used by taxpayers who have limited income sources, use the standard deduction, and make limited use of credits.</p> <p><u>Long Forms</u>:IT-201 and IT-203, used by taxpayers reporting income from several sources, making adjustments to income, claiming itemized deductions, and/or using several credits. Nonresidents and most part-year residents use the long form IT-203, which is similar to the IT-201 used by resident taxpayers.</p>
Nontaxable Returns	A return with no tax liability, or a negative tax liability resulting from refundable credits.
Nonresident	A taxpayer who is not a resident for the entire tax year.
Part-Year Resident	A taxpayer who changes from a resident to a nonresident, or from a nonresident to a resident, during the tax year.
Return	Income tax forms IT-100, IT-200, IT-201, and IT-203. A husband and wife filing a joint return are considered to be one taxpayer.
Taxable Return	A return with any amount of positive tax liability.

Taxable Year

The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2000 and fiscal years ending before February 1, 2001.

Tax Liability

For residents, the amount of tax is based on New York taxable income. The tax is computed by subtracting allowable deductions and exemptions from New York adjusted gross income, and multiplying the remainder by the appropriate New York State tax rate schedule. The result, minus the amount of allowable credits, equals tax liability. "Negative tax liability" refers to the amount of refundable credits received by persons who otherwise have a zero tax liability.

The computation for full-year nonresidents and part-year residents is different. They first compute their base tax through the applicable tax rate schedule and subtraction of the household, earned income, and dependent care credits. They then multiply this after-credit liability by the ratio of New York-source NYAGI to total NYAGI to arrive at a prorated tax. After subtracting other, refundable credits, final New York tax liability results.

Taxpayer

An individual or married couple who files a return with some amount of positive tax liability. When married couples file separate returns, each spouse constitutes a taxpayer.

Appendix B: Description of the Sample

The study does not fully account for total tax liability as shown in collection data. It is based on timely filed returns for the current year and does not include late or delinquent returns, or those delayed by audit or processing factors. Timely filed returns are those filed by April 15th or, where extensions are granted, by the extension due date. Also excluded are fiduciaries on form IT-205.

Data in this report are based on a sample of nearly 113,000 personal income tax returns of all types, selected from a total of approximately 9 million returns. The sample includes both taxable and nontaxable returns, but data in this report primarily relate to those with some State income tax liability. The sample is based on New York adjusted gross income and drawn according to the ratios shown in Table B-1. The sampling ratio is defined as the selection of one out of every “n” returns. For example, the following table shows that for IT-100 returns with income between \$75,000 and \$100,000, 1 out of every 180 returns was selected.

Table B-1: 2000 Personal Income Tax Study Sampling Ratios

Inverse Sampling Ratios by Return Type, Residency and Deduction Status

Income Class*	IT-203									
	IT-201				Full-Year Nonresident		Part-Year Resident			
	IT-100	IT-200	Itemized	Standard	Itemized	Standard	Itemized	Standard	Itemized	Standard
\$ 0 or less	393	600	N/A	60	N/A	60	N/A	N/A	N/A	60
1 - \$ 4,999	1075	1111	310	955	192	132	118	679	834	713
5,000 - 9,999	620	486	459	435	444	645	163	834	713	482
10,000 - 14,999	518	373	534	346	211	743	289	713	482	508
15,000 - 19,999	555	390	435	362	406	394	424	482	508	410
20,000 - 24,999	801	474	401	397	405	423	477	508	410	287
25,000 - 29,999	633	516	319	406	311	329	644	410	287	261
30,000 - 34,999	571	485	307	366	283	253	267	287	261	201
35,000 - 39,999	554	421	269	300	204	216	222	201	189	189
40,000 - 44,999	427	366	245	305	204	189	197	189	189	181
45,000 - 49,999	462	365	227	289	174	164	197	181	139	158
50,000 - 54,999	329	338	214	275	168	142	176	158	113	86
55,000 - 59,999	315	348	197	264	135	132	153	139	86	54
60,000 - 64,999	296	347	195	255	129	118	160	86	54	35
65,000 - 74,999	260	333	180	215	110	102	115	35	15	15
75,000 - 99,999	180	185	130	148	87	77	95	15	7	7
100,000 - 149,999	ALL	111	75	77	57	49	57	7	8	7
150,000 - 199,999	ALL	10	57	62	39	32	40	7	8	7
200,000 - 499,999	ALL	5	17	17	15	15	15	7	8	7
500,000 - 999,999	ALL	4	9	9	7	7	8	7	8	7
1,000,000 - 1,999,999	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL
2,000,000 - 4,999,999	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL
5,000,000 and over	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL

* The income classifier for IT-100, IT-200 and IT-201 returns is New York adjusted gross income.
The income classifier for IT-203 returns is the federal amount of New York adjusted gross income.

A sample is conducted to eliminate the need to tabulate components of income and deductions from all of the approximately 9 million tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. As in past years, the sample was stratified by income class and return type for resident and nonresident returns. The long-form returns IT-201 and IT-203 were additionally stratified by deduction status: standard or itemized. The IT-203 returns were further stratified by full-year nonresidents and part-year residents. Also, the income classifier for IT-203 returns is federal-source NYAGI.

The sampling error depends not only on the sample size, but also on the allocation of the sample to the different strata of income classes and return types. For the 2000 study, the allocation of the sample was computed according to statistical principles which minimized the sample size while maintaining or improving the precision of estimation of total income, tax liability and six of the most important federal components of income in comparison to past studies. In general, the sampling plan requires the proportion of returns to be sampled to increase with income.

Appendix C: 2000 New York State Income Tax Forms



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



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

▼ Your social security number

▼ Spouse's social security number

NY State county of residence

School district name

School district code number

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

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

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

(C) Were you a resident of the city of New York for all of 2000? *(see instructions)* Yes No

(D) City of New York residents only: *(see instructions)*
 (1) Were **you** 65 or older on Jan. 1, 2001? Yes No
 (2) Was your **spouse** 65 or older on Jan. 1, 2001? Yes No

(E) Were you a resident of the city of Yonkers for all of 2000? *(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>	1 <input type="text"/>
2 Wages, salaries, tips, etc. <i>(1040EZ filers - copy from line 1; 1040A filers - copy from line 7)</i>	2 <input type="text"/> . <input type="text"/>
3 Taxable interest income <i>(1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)</i>	3 <input type="text"/> . <input type="text"/>
4 Interest income on U.S. government bonds included on line 3 above	4 <input type="text"/> . <input type="text"/>
5 Ordinary dividends <i>(1040EZ filers - enter "0"; 1040A filers - copy from line 9)</i>	5 <input type="text"/> . <input type="text"/>
6 Unemployment compensation <i>(1040EZ filers - copy from line 3; 1040A filers - copy from line 13)</i>	6 <input type="text"/> . <input type="text"/>
7 Individual retirement arrangement (IRA) deduction <i>(1040EZ filers - enter "0"; 1040A filers - copy from line 16)</i>	7 <input type="text"/> . <input type="text"/>

Voluntary gifts/contributions
 (see instructions)

Return A Gift to Wildlife **8** .

Olympic Fund **9** .

Breast Cancer Research Fund **10** .

Missing/Exploited Children Fund **11** .

Alzheimer's Fund **12** .

13 Amount of federal earned income credit *(see instructions and complete the back of this form)* **13** .

14 Amount of federal child and dependent care credit *(see instructions and complete the back of this form)* **14** .

Information from your wage and tax statement(s)

15 New York State tax withheld **15** .

16 City of New York tax withheld **16** .

17 City of Yonkers tax withheld **17** .

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

For office use only

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 2000? If **No**, stop; you do not qualify for the NYS credit 2 Yes No
- 3 Was your 2000 investment income greater than \$2,400? If **Yes**, stop; you do not qualify for the NYS credit. (see instructions) 3 Yes No
- 4 Did you claim qualifying children on your 2000 **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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

* Place an **X** in this box **only** if you checked **Yes** on your 2000 federal Schedule EIC, line 4a.

** Place an **X** in this box **only** if you checked **Yes** on your 2000 federal Schedule EIC, line 4b.

- 5 Nontaxable earned income (from your federal Form 1040EZ, line 8b, Form 1040A, line 38b or Form 1040, line 60b) 5 Dollars Cents
- 6 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, or if you were paid any amount for work as an inmate in a penal institution, enter that amount here 6 Dollars Cents
- 7 Are you having the IRS figure the credit for you? If **Yes**, write **EIC** in the area at the left of line 13 on the front of this form 7 Yes No

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

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

First name, middle initial, and last name	Qualified expenses paid in 2000	Person with * disability	Social security number	Year of birth
		<input type="checkbox"/>		
		<input type="checkbox"/>		

* See instructions.

- 9 Can you claim an exemption for all the qualifying persons listed above? 9 Yes No

10 Persons or organizations who provided the care.

(A) Care provider's first name, middle initial and last name	(B) Address	(C) Identifying number (SSN or EIN)	(D) Amount paid (see instructions)

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

If you are claiming expenses paid for a dependent child born in 1987, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 2000, through the day preceding the child's 13th birthday.

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

Resident Income Tax Return

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



IT-200

For office use only



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

▼ Your social security number

▼ Spouse's social security number

NY State county of residence

School district name

School district code number

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

- (B) Did you itemize your deductions on your 2000 federal income tax return?** Yes No
- (C) City of New York residents only: (see page 8)**
- (1) Were **you** 65 or older on Jan. 1, 2001? Yes No
- (2) Was your **spouse** 65 or older on Jan. 1, 2001? Yes No
- (D) Can you be claimed as a dependent on another taxpayer's federal return?** Yes No
- (E) If you do not need forms mailed to you next year, mark an "X" in the box (see instr., page 8)**

Staple check or money order here

	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 federal adjusted gross income (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"/>
15 Exemptions for dependents only (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 taxable income (if \$65,000 or more, stop; 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.

2000

Dollars Cents

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 37 through 44 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 45 through 52 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 [] . []

28 If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions, page 11) 28 [] . 00

29 If you want to contribute to the Lake Placid Olympic Fund, enter \$2 (\$4 if your spouse **also** wants to contribute **and** you are filing jointly. See instructions, page 11) 29 [] . 00

30 If you want to give a Gift for Breast Cancer Research and Education, enter amount - \$5, \$10, \$20, other (see instructions, page 12) 30 [] . 00

31 If you want to contribute to the Missing and Exploited Children Clearinghouse Fund, enter amount - \$5, \$10, \$20, other (see instructions, page 12) 31 [] . 00

32 If you want to contribute to the Alzheimer's Disease Assistance Fund, enter amount - \$5, \$10, \$20, other (see instructions, page 12) 32 [] . 00

33 Add lines 21, 27, 28, 29, 30, 31, and 32 33 [] . []

34 New York State child and dependent care credit (from Form IT-216, line 14; attach form) 34 [] . []

35 New York State earned income credit (from Form IT-215; attach form) 35 [] . []

36 Real property tax credit (from Form IT-214, line 17; attach form) 36 [] . []

37 City of New York school tax credit (see instructions, page 12) 37 [] . []

38 Total New York State tax withheld (staple wage and tax statements; see instr., page 12) 38 [] . []

39 Total city of New York tax withheld (staple wage and tax statements; see instr., page 12) 39 [] . []

40 Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 12) 40 [] . []

41 Add lines 34 through 40 41 [] . []

42 If line 41 is more than line 33, subtract line 33 from line 41. This is the amount to be **refunded to you** 42 [] . []

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 • []

43 If line 41 is less than line 33, subtract line 41 from line 33. This is the **amount you owe** (do not send cash; make your check or money order payable to **New York State Income Tax**; write your social security number and **2000 income tax** on it) .. 43 [] . []

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



• Staple your wage and tax statements to the bottom front of this return. See Step 7, page 14 of the instructions, for the proper assembly of your return and attachments.

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

Resident Income Tax Return

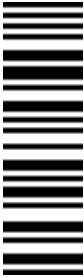
New York State • City of New York • City of Yonkers



IT-201

For the full year January 1, 2000, through December 31, 2000, or fiscal year beginning **0 0**

For office use only



Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.			and ending 0 0
	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 34) (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 first name and date of death .	
NY				

- (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) Did you itemize your deductions on your 2000 federal income tax return? ... Yes No

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

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

(E) City of New York residents only: (see page 15)

(1) Were **you** 65 or older on 1/1/2001? Yes No

(2) Was your **spouse** 65 or older on 1/1/2001? Yes No

Staple check or money order here.

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Federal income and adjustments

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

	Dollars	Cents
1 Wages, salaries, tips, etc.	1.	
2 Taxable interest income	2.	
3 Ordinary dividends	3.	
4 Taxable refunds, credits, or offsets of state and local income taxes <i>(also enter on line 23 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 25 below)</i>	14.	
15 Other income <i>(see page 17)</i> Identify:	15.	
16 Add lines 1 through 15	16.	
17 Total federal adjustments to income <i>(see page 17)</i> Identify:	17.	
18 Subtract line 17 from line 16. This is your federal adjusted gross income	18.	

New York additions (see page 18)

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

New York subtractions (see page 21)

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

Tax computation (see page 25)

IT-201 (2000) (back)

Dollars Cents

31	Enter the amount from line 30 on the front page (<i>this is your New York adjusted gross income</i>)	31.		.	
32	Enter the larger of your standard deduction (<i>from page 25</i>) or your itemized deduction (<i>from Form IT-201-ATT, Part I, line 14; attach form</i>). Mark an "X" in the appropriate box: <input type="checkbox"/> Standard <input checked="" type="checkbox"/> Itemized	32.		.	
33	Subtract line 32 from line 31	33.		.	
34	Exemptions for dependents only (not the same as total federal exemptions; <i>see page 25</i>)	34.	000	.	00
35	Subtract line 34 from line 33. This is your taxable income	35.		.	
36	NY State tax on line 35 amount (<i>use red NY State Tax Table on page 57; if line 31 is more than \$100,000, see page 25</i>)	36.		.	

New York State credits and other taxes (see page 26)

37	New York State household credit (<i>from table I, II, or III on page 26</i>)	37.		.	
38	Subtract line 37 from line 36 (<i>if line 37 is more than line 36, leave blank</i>)	38.		.	
39	New York State nonrefundable credits (<i>from Form IT-201-ATT, Part IV, line 55</i>)	39.		.	
40	Subtract line 39 from line 38 (<i>if line 39 is more than line 38, leave blank</i>)	40.		.	
41	Net other New York State taxes (<i>from Form IT-201-ATT, Part II, line 33; attach form</i>)	41.		.	
42	Add lines 40 and 41. This is the total of your New York State taxes	42.		.	

City of New York and City of Yonkers taxes and credits

43	City of NY resident tax (<i>use the City of NY Tax Table on white pages 65-72</i>) ..	43.		.	
44	City of New York household credit (<i>from table IV, V, or VI, page 27</i>) ..	44.		.	
45	Subtract line 44 from line 43 (<i>if line 44 is more than line 43, leave blank</i>) ..	45.		.	
46	Other city of New York taxes (<i>from Form IT-201-ATT, Part III, line 38; attach form</i>) ..	46.		.	
47	Add lines 45 and 46	47.		.	
48	City of NY nonrefundable credits (<i>from Form IT-201-ATT, Part IV, line 58</i>) ..	48.		.	
49	Subtract line 48 from line 47 (<i>if line 48 is more than line 47, leave blank</i>) ..	49.		.	
50	City of Yonkers resident income tax surcharge (<i>see page 28</i>)	50.		.	
51	City of Yonkers nonresident earnings tax (<i>attach Form Y-203</i>) ..	51.		.	
52	Part-year city of Yonkers resident income tax surcharge (<i>attach Form IT-360.1</i>) ...	52.		.	

See instructions on pages 26 through 30 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

53	Add lines 49 through 52. This is the total of your city of New York and city of Yonkers taxes	53.		.	
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Voluntary gifts/contributions (whole dollar amounts only; see page 29)

54	Return a Gift to Wildlife <input type="checkbox"/> w <input type="checkbox"/> Missing/Exploited Children Fund .. <input type="checkbox"/> c <input type="checkbox"/> Breast Cancer Research Fund ... <input type="checkbox"/> b <input type="checkbox"/> Olympic Fund <input type="checkbox"/> o <input type="checkbox"/> Alzheimer's Fund <input type="checkbox"/> a <input type="checkbox"/>	Total of your line 54 gifts and contributions =		54.		.	00
55	Add lines 42, 53, and 54. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions ...	55.		.			

Payments and refundable credits (see page 29)

56	NY State child and dependent care credit (<i>from Form IT-216; attach form</i>) ...	56.		.	
57	NY State earned income credit (<i>from Form IT-215; attach form</i>)	57.		.	
58	Real property tax credit (<i>from Form IT-214, line 17; attach form</i>)	58.		.	
59	City of NY school tax credit (<i>also complete (E) on front; see page 29</i>) ...	59.		.	
60	Other refundable credits (<i>from Form IT-201-ATT, Part IV, line 72</i>) ...	60.		.	
61	Total New York State tax withheld	61.		.	
62	Total city of New York tax withheld	62.		.	
63	Total city of Yonkers tax withheld	63.		.	
64	Total of estimated tax payments, and amount paid with extension Form IT-370 ..	64.		.	
65	Add lines 56 through 64. This is the total of your payments	65.		.	

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.

Refund — If line 65 is more than line 55, figure your refund. (see page 32)

66	Subtract line 55 from line 65. This is the amount you overpaid	66.		.	
67	Amount of line 66 that you want refunded to you	67.		.	
a	Routing number ● <input type="text"/>	b	Type: <input type="checkbox"/> Checking ● <input type="checkbox"/> Savings		
c	Account number ● <input type="text"/>				
68	Estimated tax only Amount of line 66 that you want applied to your 2001 estimated tax. (Do not include any amount that you claimed as a refund on line 67) ...	68.		.	

You can choose to have your refund sent directly to your bank account. See instructions and fill in lines 67a, b, and c.

See Step 7, page 35, for the proper assembly of your return and attachments.

Amount you owe — If line 65 is less than line 55, figure the amount you owe. (see page 33)

69	Subtract line 65 from line 55. This is the amount you owe . (<i>Make check or money order payable to NY State Income Tax; write your social security number and 2000 Income Tax on it.</i>)	69.		.	
70	Estimated tax penalty (<i>Include this amount in line 69 or reduce the overpayment on line 66. See page 33.</i>)	70.		.	

Sign your return below.

71 I authorize the Tax Department to discuss this return with the paid preparer listed below. (Mark the Yes or No box; see pg. 33.) Yes No

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

Nonresident and Part-Year Resident Income Tax Return

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

For the year January 1, 2000, through December 31, 2000, or fiscal tax year beginning



IT-203

0 0



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

and ending 0 0

▼ Your social security number

▼ Your spouse's social security number

New York State county of residence

New York State school district name

New York State school district code number

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

Three empty boxes for identification or marking.

- (A) Filing status – mark an "X" in one box:
- ① Single
 - ② Married filing joint return*
 - ③ Married filing separate return *
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

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

- (B) Did you itemize your deductions on your 2000 federal income tax return? Yes No
- (C) Can you be claimed as a dependent on another taxpayer's federal return? Yes No
- (D) If you do not need forms mailed to you next year, mark an "X" in the box (see page 13)
- (E) Part-year city of New York residents only: (see page 13)
- (1) Were you 65 or older on 1/1/2001? Yes No
 - (2) Was your spouse 65 or older on 1/1/2001? .. Yes No

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

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

Enter here and next to line 43, Income percentage. (If zero or less, see instructions, page 26.)

Tax Computation

31 Enter the amount from line 30, **Federal amount column** on the front page (your New York adjusted gross income) 31. _____

32 Enter the **larger** of your **standard deduction** (from page 26) or your **itemized deduction** (from Form IT-203-ATT, Sch. C, line 14; attach form). Mark an "X" in the appropriate box: Standard Itemized 32. _____

33 Subtract line 32 from line 31 (if line 32 is more than line 31, enter "0") 33. _____

34 Exemptions for dependents only (not the same as total federal exemptions; see page 26) 34. _____ 0 0 0 . 0 0

35 Subtract line 34 from line 33. **This is your taxable income** 35. _____

36 New York State tax on line 35 amount (if line 31 is \$100,000 or less, use the NY State Tax Table on tan pages 41 through 48. If line 31 is more than \$100,000, you must complete Tax computation worksheet 1 or 2 on page 26 of the instructions to figure your tax.) 36. _____

37 New York State household credit (from table I, II or III, page 27 of instructions) 37. _____

38 Subtract line 37 from line 36 (if line 37 is more than line 36, enter "0") 38. _____

Credits

39 New York State child and dependent care credit (from line 14 of Form IT-216; attach form; see page 27) 39. _____

40 Subtract line 39 from line 38 (if line 39 is more than line 38, enter "0") 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, enter "0"). This is your **base tax** 42. _____

43 Income percentage New York State amount from line 30 ÷ Federal amount from line 30 = Carry result to 4 decimal places. 43. _____

44 Multiply line 42 by the **decimal** on line 43. This is your allocated New York State tax 44. _____

45 New York State nonrefundable credits (from Form IT-203-B, line 43) 45. _____

46 Subtract line 45 from line 44 (if line 45 is more than line 44; enter "0") 46. _____

47 Net other New York State taxes (from Form IT-203-B, line 23) 47. _____

48 Add lines 46 and 47. This is the total of your New York State taxes 48. _____

Cities

49 Other city of New York taxes (from Form IT-203-B, line 26) 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 New York City and Yonkers taxes** 52. _____

53 **Voluntary gifts/contributions (whole dollar amounts only; see page 28)** Olympic Fund o _____
 Return a Gift to Wildlife w _____ Missing/Exploited Children Fund c _____
 Breast Cancer Research Fund b _____ Alzheimer's Fund a _____ Total gifts = 53. _____ 0 0

54 Add lines 48, 52, and 53. This is the total of your state and city taxes and gifts 54. _____

55 Part-year city of New York school tax credit (also complete item E on front) 55. _____

56 Other refundable credits (from Form IT-203-B, line 59) 56. _____

Payments

57 **Total New York State tax withheld** (see page 29) 57. _____

58 Total city of New York tax withheld (see page 29) 58. _____

59 Total city of Yonkers tax withheld (see page 29) 59. _____

60 Total of estimated tax payments, and amount paid with extension Form IT-370 60. _____

61 Add lines 55 through 60. This is the total of your payments 61. _____

62 Amount, if any, previously refunded on Form NYC-203-R (see page 29) 62. _____

63 Subtract line 62 from line 61; this is the net of your payments (if line 54 is more than line 63, skip to line 67) 63. _____

64 **Amount overpaid - if line 63 is more than line 54, subtract line 54 from line 63 (also see lines 65 and 66) 64. _____**

65 Amount of line 64 that you want **refunded to you** **Refund** 65. _____

a Routing number _____ b Type: Checking Savings
 c Account number _____

66 **Estimated tax:** Amount of line 64 that you want applied to your 2001 estimated tax (subtract line 65 from line 64) 66. _____

Owe

67 **Amount you owe - If line 63 is less than line 54, subtract line 63 from line 54 (do not send cash: make check or money order payable to NY State Income Tax; write your social security number and 2000 Income Tax on it) **Owe** 67. _____**

68 Penalty for underpayment of tax (will reduce line 64 or increase line 67 - see page 31) 68. _____

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

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

You can choose to have your refund sent directly to your bank account. See the instructions and fill in lines 65a, 65b, and 65c.

Staple payment to front of return.

See Instructions. **Part-year residents** must complete **item F**. **Nonresidents** must complete **item G**.

(F) 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

(G) Nonresidents: Did you or your spouse maintain living quarters in New York State in 2000? (If Yes, complete Schedule B of Form IT-203-ATT; attach form) Yes No

Sign your return below.

Paid preparer's use only

Preparer's signature _____ Date _____ Mark an "X" if self-employed

Firm's name (or yours, if self-employed) _____ Preparer's SSN or PTIN _____

Address _____ Employer identification number _____

This is a scannable form; please file this original return.

Sign your return here

Your signature _____

Spouse's signature (if joint return) _____

Date _____ Daytime phone number (optional) _____

Fiduciary Income Tax Return

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



IT-205

For the full year Jan. 1, 2000, through Dec. 31, 2000, or fiscal tax year beginning **00** and ending

Print or type	Name of estate or trust		Date entity created
	Name and title of fiduciary		Employer identification number
	Address of fiduciary (number and street or rural route)		Decedent's social security number (see inst.)
	City, village or post office	State	ZIP code

Check applicable box:
 Initial return Final return
If you do not need forms mailed to you next year, check box

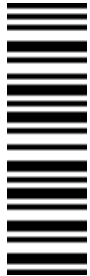
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Amended return (attach explanation)	Income distribution deduction (see instructions)	Number of beneficiaries	<input type="text"/>
--------------------------	--------------------------	--------------------------	--------------------------	-------------------------------------	--	-------------------------	----------------------

See Instructions	A Total income	<input type="text"/>	A.	<input type="text"/>	.	<input type="text"/>
	B New York adjusted gross income from NYAGI Worksheet, line 5 ...	<input type="text"/>	B.	<input type="text"/>	.	<input type="text"/>
	C Amount from Form IT-205-A, Schedule 1, line 10, column (a)	<input type="text"/>	C.	<input type="text"/>	.	<input type="text"/>
	1 Federal taxable income of fiduciary	<input type="text"/>	1.	<input type="text"/>	.	<input type="text"/>
	2 New York modifications relating to amounts allocated to principal	<input type="text"/>	2.	<input type="text"/>	.	<input type="text"/>
	3 Balance (line 1 and add or subtract line 2)	<input type="text"/>	3.	<input type="text"/>	.	<input type="text"/>
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	<input type="text"/>	4.	<input type="text"/>	.	<input type="text"/>
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	<input type="text"/>	5.	<input type="text"/>	.	<input type="text"/>
	6 State tax on line 5 amount (full-year resident estate and trust only)	<input type="text"/>	6.	<input type="text"/>	.	<input type="text"/>
	7 New York State amount from Form IT-230, Part II, line 2 (resident estate and trust only)	<input type="text"/>	7.	<input type="text"/>	.	<input type="text"/>
	8 Add lines 6 and 7	<input type="text"/>	8.	<input type="text"/>	.	<input type="text"/>
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part II, check this box <input type="checkbox"/>	<input type="text"/>	9.	<input type="text"/>	.	<input type="text"/>
	10 State credits (attach schedule)	<input type="text"/>	10.	<input type="text"/>	.	<input type="text"/>
	11 Subtract line 10 from line 8 or line 9	<input type="text"/>	11.	<input type="text"/>	.	<input type="text"/>
	12 State separate tax on lump-sum distributions and other add-backs	<input type="text"/>	12.	<input type="text"/>	.	<input type="text"/>
	13 State minimum income tax	<input type="text"/>	13.	<input type="text"/>	.	<input type="text"/>
	14 Total New York State tax (add lines 11, 12, and 13)	<input type="text"/>	14.	<input type="text"/>	.	<input type="text"/>
	15a City of New York resident tax on line 5 amount (see instructions) ..	<input type="text"/>	15a.	<input type="text"/>	.	<input type="text"/>
	15b City of New York part-year resident tax (see instructions)	<input type="text"/>	15b.	<input type="text"/>	.	<input type="text"/>
	16 City of New York amount from Form IT-230, Part II, line 2 (see instructions) ...	<input type="text"/>	16.	<input type="text"/>	.	<input type="text"/>
	17 Add line 15a or 15b to line 16	<input type="text"/>	17.	<input type="text"/>	.	<input type="text"/>
	18 City of New York accumulation distribution credit	<input type="text"/>	18.	<input type="text"/>	.	<input type="text"/>
	19 Subtract line 18 from line 17 (if less than zero, leave blank)	<input type="text"/>	19.	<input type="text"/>	.	<input type="text"/>
	20 City of New York separate tax on lump-sum distributions (see instructions) ...	<input type="text"/>	20.	<input type="text"/>	.	<input type="text"/>
	21 Add lines 19 and 20	<input type="text"/>	21.	<input type="text"/>	.	<input type="text"/>
	22 City of New York - UBT credit (from Form IT-219)	<input type="text"/>	22.	<input type="text"/>	.	<input type="text"/>
	23 Subtract line 22 from line 21 (if less than zero, leave blank)	<input type="text"/>	23.	<input type="text"/>	.	<input type="text"/>
	24 City of New York minimum income tax (see instructions)	<input type="text"/>	24.	<input type="text"/>	.	<input type="text"/>
	25 City of Yonkers resident income tax surcharge from Yonkers worksheet, line I (see instructions)	<input type="text"/>	25.	<input type="text"/>	.	<input type="text"/>
	26 City of Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	<input type="text"/>	26.	<input type="text"/>	.	<input type="text"/>
	27 City of Yonkers nonresident fiduciary earnings tax (from Form Y-206)	<input type="text"/>	27.	<input type="text"/>	.	<input type="text"/>
	28 Total New York State, city of New York and city of Yonkers tax (add line 14 and lines 23 through 27)	<input type="text"/>	28.	<input type="text"/>	.	<input type="text"/>
	29 Estimated tax paid (including payments made with Form IT-370-PF)	<input type="text"/>	29.	<input type="text"/>	.	<input type="text"/>
	30 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	<input type="text"/>	30.	<input type="text"/>	.	<input type="text"/>
	31 Subtract line 30 from line 29	<input type="text"/>	31.	<input type="text"/>	.	<input type="text"/>
	32 Farmers' school tax credit (from Form IT-217, line 19; attach form)	<input type="text"/>	32.	<input type="text"/>	.	<input type="text"/>
	33 New York State tax withheld <u>Identify:</u> <input type="text"/>	<input type="text"/>	33.	<input type="text"/>	.	<input type="text"/>
	34 City of New York tax withheld	<input type="text"/>	34.	<input type="text"/>	.	<input type="text"/>
	35 City of Yonkers tax withheld	<input type="text"/>	35.	<input type="text"/>	.	<input type="text"/>
	36 Total (add lines 31 through 35)	<input type="text"/>	36.	<input type="text"/>	.	<input type="text"/>
	37 If line 36 is more than the total of lines 28 and 41, enter the overpayment	<input type="text"/>	37.	<input type="text"/>	.	<input type="text"/>
38 Amount of line 37 to be refunded to you	<input type="text"/>	38.	<input type="text"/>	.	<input type="text"/>	
39 Amount of line 37 to be credited to 2001 estimated tax	<input type="text"/>	39.	<input type="text"/>	.	<input type="text"/>	
40 If line 36 is less than the total of lines 28 and 41, enter amount you owe (clip check or money order payable to NYS Income Tax)	<input type="text"/>	40.	<input type="text"/>	.	<input type="text"/>	
41 Estimated tax penalty (will reduce line 37 or increase line 40; see instructions) .	<input type="text"/>	41.	<input type="text"/>	.	<input type="text"/>	

Attach a copy of federal Schedule K-1 (Form 1041) for each beneficiary.

Schedule A — Details of federal taxable income of a fiduciary of a resident estate or trust.

Enter items as reported for federal tax purposes or attach federal Form 1041.



Income	42 Interest income	42.		.	
	43 Dividends	43.		.	
	44 Business income (or loss) (attach copy of federal Schedule C or C-EZ, Form 1040)	44.		.	
	45 Capital gain (or loss) (attach copy of federal Schedule D, Form 1041)	45.		.	
	46 Rents, royalties, partnerships, other estates and trusts (attach copy of federal Schedule E, Form 1040)	46.		.	
	47 Farm income (or loss) (attach copy of federal Schedule F, Form 1040)	47.		.	
	48 Ordinary gain (or loss) (attach copy of federal Form 4797)	48.		.	
	49 Other income (state nature of income)	49.		.	
	50 Total income (add lines 42 through 49; enter here and on front page, item A) ...▶	50.		.	

Deductions	51 Interest	51.		.	
	52 Taxes	52.		.	
	53 Fiduciary fees	53.		.	
	54 Charitable deduction	54.		.	
	55 Attorney, accountant, and return preparer fees	55.		.	
	56 Other deductions (itemize on an attached sheet)	56.		.	
	57 Income distribution deduction (attach copy of federal Schedules K-1, Form 1041)	57.		.	
	58 Estate tax deduction (attach computation)	58.		.	
	59 Exemption (federal)	59.		.	
	60 Total (add lines 51 through 59)	60.		.	
	61 Federal taxable income of fiduciary (subtract line 60 from line 50; enter on front page, line 1)	61.		.	

Schedule B — New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Additions	62 Interest income on state and local bonds other than New York (gross amount not included in federal income) .	62.		.	
	63 Income taxes deducted on federal fiduciary return (see instructions)	63.		.	
	64 Other (see instructions) Identify: _____ ...	64.		.	
	65 Total additions (add lines 62, 63, and 64)	65.		.	
	Subtractions	66 Interest income on United States obligations included in federal income	66.		.
67 Other (see inst.) Identify: _____ ...		67.		.	
68 Total subtractions (add lines 66 and 67)		68.		.	
69 New York fiduciary adjustment (difference between lines 65 and 68 to be entered as total of column 5 below)		69.		.	

Schedule C — Shares of New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Attach additional sheets if necessary.

(1) Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	City of Yonkers	(2) Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		(5) Shares of New York fiduciary adjustment
				(3) Amount	(4) Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>				
(b)	<input type="checkbox"/>	<input type="checkbox"/>				
The total of Schedule C, column 5, should be the same as Schedule B, line 69 above. (See instructions.)			Fiduciary			
			Totals		100%	

- A. If inter vivos trust, enter name and address of grantor: _____
- B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see inst., page 1): _____
- C. Resident status — check all boxes that apply:
- | | | |
|--|---|--|
| (1) <input type="checkbox"/> NYS full-year resident estate or trust | (4) <input type="checkbox"/> NYC full-year resident estate or trust | (7) <input type="checkbox"/> Yonkers part-year resident trust |
| (2) <input type="checkbox"/> NYS part-year resident trust | (5) <input type="checkbox"/> NYC part-year resident trust | (8) <input type="checkbox"/> Yonkers full-year nonresident estate or trust |
| (3) <input type="checkbox"/> NYS full-year nonresident estate or trust | (6) <input type="checkbox"/> Yonkers full-year resident estate or trust | |
- D. If an estate, indicate last known address of decedent _____
- E. Nonresident estate - indicate state of residency _____
- F. Attach a list of executors or trustees with their addresses and social security numbers.

Paid preparer's use only	Preparer's signature	Date	Mark "X" if self-employed <input type="checkbox"/>	Sign Here	Signature of fiduciary or officer representing fiduciary	
	Firm's name (or yours, if self-employed)	Preparer's SSN or PTIN			Date	Daytime phone number (optional)
	Address	Employer identification number				

For more information concerning the data provided in this publication, please contact:

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