

**Personal Income Tax Filers, Summary Dataset 1 –
Major Items by Liability Status and Place of Residence: Beginning Tax Year 2015**

Data Dictionary (8/18)

Data Label	Data Type	Data Description
Tax Year	Numeric	Tax Year
Tax Liability Status	Text	<p>Status of Tax Liability: Taxable, Non-Taxable, or All Returns.</p> <ul style="list-style-type: none"> • Taxable return has any amount of positive tax liability. • Non-Taxable return has no or zero tax liability, or a negative tax liability resulting from refundable credits. • All Returns combines the Taxable and Non-Taxable returns.
NYS Residency Status	Text	<p>Status of NYS Residency: Full-Year Resident, Full-Year Nonresident, Part-Year Resident, or All Filers.</p> <ul style="list-style-type: none"> • Full-Year Resident is a resident of New York State for the entire tax year. • Full-Year Nonresident is a not a resident for the entire year. • Part-Year Resident changes from a resident to a nonresident, or from a nonresident to a resident, during the tax year. • All Filers combines the above three residency statuses.
Place of Residence	Text	<p>Name of the New York State County, State or Country of Residence</p> <p>Includes:</p> <ul style="list-style-type: none"> • “Other Places- NYS Resident” means Full-Yr. Resident returns that could not be classified by county. • “Other Places- Nonresident” means Full-Yr. Nonresident unclassified returns, or with NY addresses; includes APO/FPO. • “All Othr Countries” means Countries outside the USA, other than those reported that year. • “All Places” combines all Places of Residence.
County	Text	<p>Name of New York State County</p> <ul style="list-style-type: none"> • Same as the “Place of Residence” field, except for Full-Year Nonresidents, which includes: <ul style="list-style-type: none"> o “All” for all counties of other states in USA o “Not Applicable” for countries outside USA

Data Label	Data Type	Data Description
State	Text	Name of State
Country	Text	Name of Country · “All” for all countries in “All Places”
Notes	Text	<p>“d/” - Tax Law secrecy provisions prohibit the disclosure of the data; it means that the specific data blanked-out in the following columns of that record have a value but could not be reported.</p> <p>The “Number of Returns” field determines whether or not the dollar-amount of data can be disclosed in that row. See the Limitations section of the Overview on these notes:</p> <p>“1/” - The data in two Filing Status fields for Full-Year Nonresidents, except for Totals, is not reported.</p> <p>“2/” - The data for Full-Year Nonresidents and Part-Year Residents on components of income, modifications, and deductions, except for Totals, is not reported.</p> <p>“3/” - The data for Full-Year Nonresidents and Part-Year Residents in the highest three income ranges, except for Totals, is not reported.</p> <p>“4/” - The data for modifications, except for Totals, is not reported.</p>
Number of Returns	Numeric	The number of returns filed. Note: Married filing joint returns count as one.
Number filing Single	Numeric	The number of returns filed with Filing Status “Single”
Number filing Married Joint	Numeric	The number of returns with Filing Status “Married Joint”
Number filing Head of Household	Numeric	The number of returns with Filing Status “Head of Household”
Number filing Married Separate or Widow/Widower	Numeric	The number of returns with Filing Status “Married Separate” or “Widow/Widower”

Data Label	Data Type	Data Description
Federal Amount of NY Adjusted Gross Income	Numeric	<p>Amount of federal-source NYAGI (New York Adjusted Gross Income). May be negative.</p> <p>For Full-Year Nonresident and Part-Year resident returns, this amount includes both non-New York income and New York-source income; the amount computed in column one on the form IT-203, page 2.</p> <p>For Full-Year Resident returns, the Federal and NYS Amounts of New York Adjusted Gross Income are equal.</p>
New York State Amount of NY Adjusted Gross Income	Numeric	<p>Amount of New York-source NYAGI (New York Adjusted Gross Income). May be negative. 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.</p> <p>For Full-Year Nonresident and Part-Year resident returns, the amount computed in column two on the form IT-203, page 2.</p> <p>For Full-Year Resident returns, the Federal and NYS Amounts of New York Adjusted Gross Income are equal.</p>
Tax Liability	Numeric	<p>Amount of NYS tax liability (may be negative due to refundable credits). The tax liability reflects the tax due (Tax Before Credits plus other NYS taxes), after nonrefundable and refundable credits. Negative values represent a refund.</p> <p>For Full-Year Nonresident and Part-Year Resident returns, this amount reflects NYS tax after allocation based on the ratio of New York-source to federal-source NYAGI.</p>
Sort on Statuses	Numeric	Sort Order on Tax Liability Status and NYS Residency Status
Sort on Place	Numeric	Sort Order on Place of Residence