

**Personal Income Tax Filers, Summary Dataset 2 –
Major Items and Income & Deduction Components by Place of Residence and Broad
Income Range: Beginning Tax Year 2015**

Data Dictionary (8/18)

Data Label	Data Type	Data Description
Tax Year	Numeric	Tax Year
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
State	Text	Name of State

Data Label	Data Type	Data Description
Country	Text	Name of Country • “All” for all countries in “All Places”
NY Adjusted Gross Income Range (Fed.Col)	Text	The New York Adjusted Gross Income (NYAGI) ranges, based on the Federal-source NYAGI (see the definition of “Federal Amount of NY Adjusted Gross Income”). Note: Each dataset has distinct income ranges.
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.
Federal Amount of NY Adjusted Gross Income	Numeric	Amount of federal-source NYAGI (New York Adjusted Gross Income). May be negative. 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. For Full-Year Resident returns, the Federal and NYS Amounts of New York Adjusted Gross Income are equal.

Data Label	Data Type	Data Description
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. For Full-Year Resident returns, the Federal and NYS Amounts of New York Adjusted Gross Income are equal.</p>
New York Standard Deductions Claimed	Numeric	Amount of NY standard deductions claimed, adjusted to reflect the cost of living adjustment.
New York Itemized Deductions Claimed	Numeric	Amount of NY itemized deductions claimed.
Deductions Used	Numeric	Amount of standard or itemized deductions used to reduce taxable income. The deduction used reflects the limitation against the Federal amount of NY Adjusted Gross Income.
Dependent Exemptions Claimed	Numeric	Amount of the dependent exemptions claimed. The value of each New York State dependent exemption is \$1,000.
Dependent Exemptions Used	Numeric	Amount of the dependent exemptions used to reduce taxable income. The dependent exemption used reflects the limitation against the Federal amount of NY Adjust Gross Income after deductions.
Taxable Income	Numeric	Amount of income that is taxable. Specifically, the Federal amount of NY Adjusted Gross Income after reduced by deductions used and exemptions used.
Tax Before Credits	Numeric	Amount of NYS tax computed on the taxable income according to the tax rate schedules.
Tax Credits	Numeric	Amount of refundable and nonrefundable credits claimed.
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>

Data Label	Data Type	Data Description
Wage and Salary Income	Numeric	Amount of NY-source wage and salary income.
Interest	Numeric	Amount of NY-source taxable interest income.
Dividends	Numeric	Amount of NY-source ordinary dividend income.
Gain from Capital&Supplemental Income	Numeric	Amount of Gain from NY-source Capital & Supplemental Income
Loss from Capital&Supplemental Income	Numeric	Amount of Loss from NY-source Capital & Supplemental Income
Gain from Rent,Royalties,Prtnrshp, Estates,Trusts Income	Numeric	Amount of Gain from NY-source Rent, Royalties, Partnership, Estates, and Trusts Income
Loss from Rent,Royalties,Prtnrshp, Estates,Trusts Income	Numeric	Amount of Loss from NY-source Rent, Royalties, Partnership, Estates, and Trusts Income
Gain from Business & Farm Income	Numeric	Amount of Gain from NY-source Business & Farm Income
Loss from Business & Farm Income	Numeric	Amount of Loss from NY-source Business & Farm Income
Pension/Annuity & IRA Income	Numeric	Amount of NY-source Pension/Annuity & IRA Income
All Other Income	Numeric	Amount of All Other Income of NY-source
Federal Adjustments	Numeric	Amount of Federal Adjustments related to NY-source income
Federal Adjusted Gross Income	Numeric	Amount of NY-source income earned or received during the income year after certain federal exclusions and adjustments

Data Label	Data Type	Data Description
Additions State & Local Bond Interest	Numeric	Amount of Additions of State & Local Bond Interest
Additions Public Employee Retirement System Contributions	Numeric	Amount of Additions of Public Employee Retirement System Contribution
Additions College Choice Tuition Savings Program Distributions	Numeric	Amount of Additions of College Choice Tuition Savings Program Distributions
Other NY Additions	Numeric	Amount of Other NY Additions
Subtractions State & Local Income Tax Refunds	Numeric	Amount of Subtractions State & Local Income Tax Refunds
Subtractions Government Pension Exclusion	Numeric	Amount of Subtractions of Government Pension Exclusion
Subtractions Taxable Social Security Income	Numeric	Amount of Subtractions of Taxable Social Security Income
Subtractions Federal Bond Interest	Numeric	Amount of Subtractions of Federal Bond Interest
Subtractions Pension & Annuity Exclusion	Numeric	Amount of Subtractions of Pension & Annuity Exclusion
Subtractions College Choice Tuition Savings Program Deductions/Earnings	Numeric	Amount of Subtraction of College Choice Tuition Savings Program Deductions/Earnings
Other NY Subtractions	Numeric	Amount of Other NY Subtractions
Medical & Dental Expenses	Numeric	Amount of Medical & Dental Expenses
Taxes Paid	Numeric	Amount of Taxes Paid

Data Label	Data Type	Data Description
Interest Paid	Numeric	Amount of Interest Paid
Charitable Contributions	Numeric	Amount of Charitable Contributions
Other Deductions	Numeric	Amount of Other Deductions
Federal Deductions	Numeric	Amount of Federal Deductions
Income Taxes & Subtraction Adjustments	Numeric	Amount of Income Taxes & Subtraction Adjustments
NY Addition Adjustments	Numeric	Amount of NY Addition Adjustments
NY Itemized Deduction Adjustment	Numeric	Amount of NY Itemized Deduction Adjustment
Sort on Place	Numeric	Sort Order on Place of Residence
Sort on Income Range	Numeric	Sort Order on NY Adjusted Gross Income Range