

**Personal Income Tax Filers, Summary Dataset 3 –
Statewide Major Items and Income & Deduction Components by Liability Status and
Detail Income Range: 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.
NY Adjusted Gross Income Range (Fed.Col)	Text	<p>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”).</p> <p>Note: Each dataset has distinct income ranges.</p>

Data Label	Data Type	Data Description
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	<p>The number of returns filed.</p> <p>Note: Married filing joint returns count as one.</p>
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”
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>

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>
Number with New York Standard Deductions Claimed	Numeric	Count of the number of NY standard deductions claimed
New York Standard Deductions Claimed	Numeric	Amount of NY standard deductions claimed, adjusted to reflect the cost of living adjustment.
Number with New York Itemized Deductions Claimed	Numeric	Count of the number with NY itemized deductions claimed
New York Itemized Deductions Claimed	Numeric	Amount of NY itemized deductions claimed.
Number with Deductions Used	Numeric	Count of the number using the standard or itemized deduction to reduce taxable income.
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.

Data Label	Data Type	Data Description
Tax Credits	Numeric	Amount of refundable and nonrefundable credits claimed.
Tax Liability	Numeric	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. 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.
Number with Wage and Salary Income	Numeric	Count of the number with NY-source wage and salary income.
Wage and Salary Income	Numeric	Amount of NY-source wage and salary income.
Number with Interest	Numeric	Count of the number with NY-source taxable interest income.
Interest	Numeric	Amount of NY-source taxable interest income.
Number with Dividends	Numeric	Count of the number with NY-source ordinary dividend income.
Dividends	Numeric	Amount of NY-source ordinary dividend income.
Number with Gain from Capital&Supplemental Income	Numeric	Count of the number with a positive NY-source Capital & Supplemental Income
Gain from Capital&Supplemental Income	Numeric	Amount of Gain from NY-source Capital & Supplemental Income
Number with Loss from Capital&Supplemental Income	Numeric	Count of the number with a negative NY-source Capital & Supplemental Income
Loss from Capital&Supplemental Income	Numeric	Amount of Loss from NY-source Capital & Supplemental Income

Data Label	Data Type	Data Description
Number with Gain Rent,Royalties,Prtnrshp, Estates,Trusts Income	Numeric	Count of the number with positive NY-source Rent, Royalties, Partnership, Estates, and Trusts Income
Gain from Rent,Royalties,Prtnrshp, Estates,Trusts Income	Numeric	Amount of Gain from NY-source Rent, Royalties, Partnership, Estates, and Trusts Income
Number with Loss from Rent,Royalties,Prtnrshp, Estates,Trusts Income	Numeric	Count of the number with negative 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
Number with Gain from Business & Farm Income	Numeric	Count of the number with positive NY-source Business & Farm Income
Gain from Business & Farm Income	Numeric	Amount of Gain from NY-source Business & Farm Income
Number with Loss from Business & Farm Income	Numeric	Count of the number with negative NY-source Business & Farm Income
Loss from Business & Farm Income	Numeric	Amount of Loss from NY-source Business & Farm Income
Number with Pension/Annuity & IRA Income	Numeric	Count of the number with NY-source Pension/Annuity & IRA Income
Pension/Annuity & IRA Income	Numeric	Amount of NY-source Pension/Annuity & IRA Income
Number with All Other Income	Numeric	Count of the number with All Other Income of NY-source
All Other Income	Numeric	Amount of All Other Income of NY-source

Data Label	Data Type	Data Description
Number with Federal Adjustments	Numeric	Count of the number with Federal Adjustments related to NY-source income
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
Number with Additions State & Local Bond Interest	Numeric	Count of the number with Additions of State & Local Bond Interest
Additions State & Local Bond Interest	Numeric	Amount of Additions of State & Local Bond Interest
Number with Additions Public Employee Retirement System Contributions	Numeric	Count of the number with Additions of Public Employee Retirement System Contributions
Additions Public Employee Retirement System Contributions	Numeric	Amount of Additions of Public Employee Retirement System Contribution
Number with Additions College Choice Tuition Savings Program Distributions	Numeric	Count of the number with Additions of College Choice Tuition Savings Program Distributions
Additions College Choice Tuition Savings Program Distributions	Numeric	Amount of Additions of College Choice Tuition Savings Program Distributions
Number with Other NY Additions	Numeric	Count of the number with Other NY Additions
Other NY Additions	Numeric	Amount of Other NY Additions

Data Label	Data Type	Data Description
Number with Subtractions State & Local Income Tax Refunds	Numeric	Count of the number with Subtractions of State & Local Income Tax Refunds
Subtractions State & Local Income Tax Refunds	Numeric	Amount of Subtractions State & Local Income Tax Refunds
Number with Subtractions Government Pension Exclusion	Numeric	Count of the number with Subtractions of Government Pension Exclusion
Subtractions Government Pension Exclusion	Numeric	Amount of Subtractions of Government Pension Exclusion
Number with Subtractions Taxable Social Security Income	Numeric	Count of the number with Subtractions of Taxable Social Security Income
Subtractions Taxable Social Security Income	Numeric	Amount of Subtractions of Taxable Social Security Income
Number with Subtractions Federal Bond Interest	Numeric	Count of Subtractions of Federal Bond Interest
Subtractions Federal Bond Interest	Numeric	Amount of Subtractions of Federal Bond Interest
Number with Subtractions Pension & Annuity Exclusion	Numeric	Count of the number with Subtractions of Pension & Annuity Exclusion
Subtractions Pension & Annuity Exclusion	Numeric	Amount of Subtractions of Pension & Annuity Exclusion
Number with Subtractions College Choice Tuition Savings Program Deductions/Earnings	Numeric	Count of Subtractions of College Choice Tuition Savings Program Deductions/Earnings

Data Label	Data Type	Data Description
Subtractions College Choice Tuition Savings Program Deductions/Earnings	Numeric	Amount of Subtraction of College Choice Tuition Savings Program Deductions/Earnings
Number with Other NY Subtractions	Numeric	Count of the number with Other NY Subtractions
Other NY Subtractions	Numeric	Amount of Other NY Subtractions
Number with Medical & Dental Expenses	Numeric	Count of the number with Medical & Dental Expenses
Medical & Dental Expenses	Numeric	Amount of Medical & Dental Expenses
Number with Taxes Paid	Numeric	Count of the number with Taxes Paid
Taxes Paid	Numeric	Amount of Taxes Paid
Number with Interest Paid	Numeric	Count of the number with Interest Paid
Interest Paid	Numeric	Amount of Interest Paid
Number with Charitable Contributions	Numeric	Count of the number with Charitable Contributions
Charitable Contributions	Numeric	Amount of Charitable Contributions
Number with Other Deductions	Numeric	Count of the number with Other Deductions
Other Deductions	Numeric	Amount of Other Deductions
Federal Deductions	Numeric	Amount of Federal Deductions

Data Label	Data Type	Data Description
Number with Income Taxes & Subtraction Adjustments	Numeric	Count of the number with Income Taxes & Subtraction Adjustments
Income Taxes & Subtraction Adjustments	Numeric	Amount of Income Taxes & Subtraction Adjustments
NY Addition Adjustments	Numeric	Amount of NY Addition Adjustments
Number with NY Itemized Deduction Adjustment	Numeric	Count of the number with NY Itemized Deduction Adjustment
NY Itemized Deduction Adjustment	Numeric	Amount of NY Itemized Deduction Adjustment
Sort on Statuses	Numeric	Sort Order on Tax Liability Status and NYS Residency Status
Sort on Income Range	Numeric	Sort Order on NY Adjusted Gross Income Range