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The New York State Child and Dependent Care Credit

*Background and Statistical
Analysis For Tax Year 2002*

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Statistical Highlights

*Statistical Highlights of
the Child and Dependent
Care Credit for the 2002
Tax Year*

- Approximately 535,500 resident and nonresident taxpayers claimed \$227.2 million in child and dependent care credit for the 2002 tax year. The average credit taken was \$575 in New York City compared to the statewide average of \$424.
- Over 94 percent of the credit was claimed by taxpayers with incomes below \$75,000. Low to middle income taxpayers also claimed higher average credits than those in the upper income classes.
- Head of household was the most common filing status for returns claiming the credit.
- Approximately 84 percent of the resident married joint filers claiming the credit had two wage earners.
- Approximately 16 percent of all taxpayers with dependents claimed the child and dependent care credit.
- Approximately 361,000, or 67 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$355 while those with two or more qualifying persons received an average credit of \$568.



Introduction and Background

This report provides a statistical overview of New York's child and dependent care credit (CDCC) for tax year 2002. Summary information is presented on a statewide and county-level basis for numbers and amounts of credit claims based on income, filing status, number of qualifying dependents, and number of wage earners. The data is derived from New York State personal income tax returns filed for the 2002 tax year. To claim the CDCC, taxpayers must file a separate Form IT-216, together with their tax return. The Department of Taxation and Finance computes the credit for taxpayers who file the no-compute Form IT-100. It is important to note that some taxpayers receive tax benefits through the Federal dependent care exclusion. These taxpayers are in addition to the total number of taxpayers who claimed the child and dependent care credit noted in this report.

The federal government first instituted a child and dependent care tax credit in 1976. For tax year 2002, the federal credit, which is nonrefundable, allowed up to \$2,400 of qualifying expenses for one qualifying person and up to 4,800 of expenses for two or more qualifying persons. A qualifying person is a child under age 13 who can be claimed as a dependent or a disabled spouse or other disabled person that can be claimed as a dependent. Qualifying persons must share a home with the taxpayer. For one qualifying person, the credit reached a maximum level of \$720 for federal adjusted gross incomes (FAGI) below \$10,000, phasing down to \$480 when FAGI exceeded \$28,000. For two or more qualifying persons, the maximum credit was \$1,440 for FAGI below \$10,000, phasing down to \$960 for FAGI above \$28,000. Beginning in tax year 2003, the federal credit was significantly enhanced.

Effective beginning in the 1977 tax year, New York adopted a nonrefundable CDCC equal to 20 percent of the federal credit. Except for the impact of some minor changes to the federal credit, New York's CDCC remained unchanged through 1995. However, a series of law changes enacted in 1996 through 2000 gradually increased the credit percentage at certain income levels, above which it continues to phase down to 20 percent. Also, effective in 1996 the CDCC was made refundable for New York residents, though the CDCC remains nonrefundable for nonresidents. Finally, the New York credit increased again beginning in 2003 because it incorporated the federal enhancements.

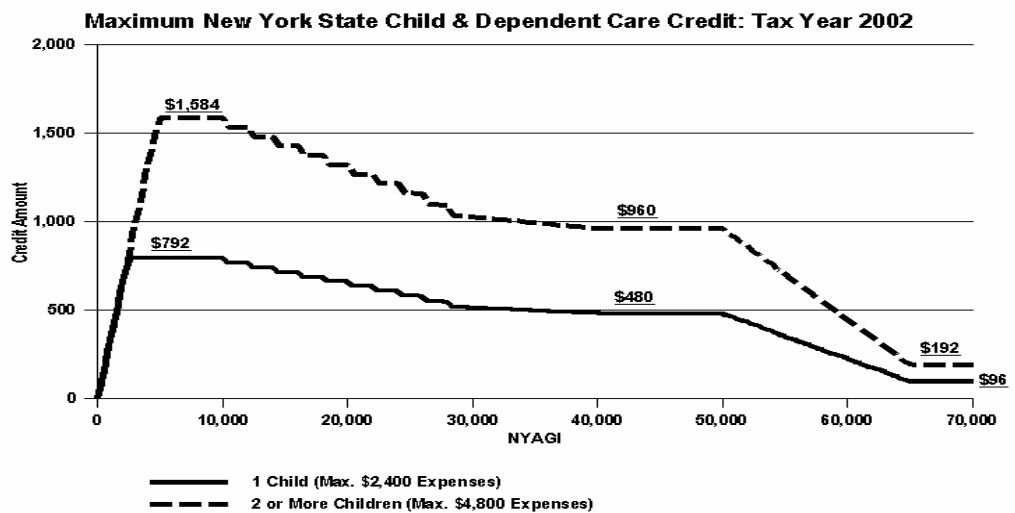
Table 1 summarizes these changes:

Table 1: History of Credit							
	Before 1996	1996		2003-2005* (1)			
Maximum Percentage of the Federal Credit	20	30	60	100	100	110	110
Maximum Income for 100% Credit	NA	\$10,000	\$10,000	\$17,000	\$35,000	\$50,000	\$50,000
Maximum Amount 1 Child	\$144	\$216	\$432	\$720	\$720	\$792	\$1,155
Maximum Amount 2 or more Children	\$288	\$432	\$864	\$1,440	\$1,440	\$1,584	\$2,310
Minimum Amount 1 Child	\$96	\$96	\$96	\$96	\$96	\$96	\$120
Minimum Amount 2 or More Children	\$192	\$192	\$192	\$192	\$192	\$192	\$240
Income Range Over Which Credit Phases	NA	\$10-14,000	\$10-14,000	\$17-30,000	\$35-50,000	\$50-65,000	\$50-65,000

* Tax years through 2002 calculated using the maximum pre-2003 qualifying expenses of \$2,400 (for 1 child) and \$4,800 (for 2 or more children). Tax Years 2003 and later calculated using qualifying expenses of \$3,000 (1 child) and \$6,000 (2 or more children).

Currently, the CDCC equals 110 percent of the federal credit for taxpayers with NYAGI below \$25,000. Percentages ranging from 110 percent to 20 percent apply to those with incomes from \$25,000 to \$65,000. Taxpayers with incomes over \$65,000 receive 20 percent of the federal credit. The following figure shows how the credit varies by income and number of qualifying dependents:

Figure 1



States with Child and Dependent Care Provisions

Table 2 provides details on current state child care provisions. Currently, some 24 states have such provisions. These provisions include both refundable and nonrefundable credits, subtractions, deductions, and itemized deductions. New York's CDCC provisions are the highest in the nation in terms of both the credit percentage and income ranges at which specific credit rates apply. Moreover, New York's credit is fully refundable.

Table 2: State Child & Dependent Care Tax Provisions as of January 1, 2005

State	Maximum % of Federal Credit	Link to Federal Structure	Refundable for Residents	Income Measure	Maximum Benefit Income Range (1)	Max. Eff. State Benefit Rate (2)	Minimum Benefit Income Range (1)	Min. Eff. State Benefit Rate (2)
Federal	100%	N/A	No	FAGI	\$0 - \$15,000	35.00%	\$43,001 and over	20.00%
AR	20%	Credit	Yes/No	N/A	Same as Federal	7.00%	Same as Federal	4.00%
CA	50%	Credit	Yes	California AGI	\$0 - \$40,000	17.50%	\$100,001 and over	0.00%
CO	50%	Credit	Yes	Same as Federal	\$0 - \$25,000	17.50%	\$60,001 and over	0.00%
DE	50%	Credit	No	N/A	Same as Federal	17.50%	Same as Federal	10.00%
HI (3)	25%	Expense	Yes	Hawaii AGI	\$0 - \$22,000	25.00%	\$40,001 and over	15.00%
ID (3)	Subtraction	Expense	N/A	N/A	\$44,148 and over	7.80%	\$0 - \$2,208	1.60%
IA	75%	Credit	Yes	Iowa Net Income	\$0 - \$9,999	26.25%	\$40,000 and over	0.00%
KS	25%	Credit	No	N/A	Same as Federal	8.75%	Same as Federal	5.00%
KY	20%	Credit	No	N/A	Same as Federal	7.00%	Same as Federal	4.00%
LA	50%	Credit	No	Same as Federal	\$0 - \$25,000	17.50%	\$60,001 and over	3.50%
ME	21.5%	Credit	Yes	N/A	Same as Federal	7.525%	Same as Federal	4.30%
MD	32.5%	Credit	No	Same as Federal	\$0 - \$41,000	11.375%	\$50,001 and over	0.00%
MA (4)	Deduction	Expense	N/A	N/A	N/A	5.30%	N/A	5.30%
MN	100%	Credit	Yes	Household Income	\$0 - \$18,600	35.00%	\$33,000 and over	0.00%
MT	Itemized Deduction	N/A	N/A	Montana AGI	\$0 - \$18,000	11.00%	\$18,001 and over	2.00%
NE	100%	Credit	Yes/No	Same as Federal	\$0 - \$22,000	35.00%	\$29,001 and over	5.00%
NM	N/A	N/A	Yes	NM Modified Gross Income	\$0 - \$21,424	NA	\$21,425 and over	0.00%
NY	110%	Credit	Yes	New York AGI	\$0 - \$25,000	38.50%	\$65,000 and over	4.00%
NC (3)	13%	Expense	No	Same as Federal	\$0 - \$25,000	13.00%	\$40,001 and over	10.00%
OH	100%	Credit	No	Ohio AGI	\$0 - \$19,999	35.00%	\$40,001 and over	0.00%
OK	20%	Credit	No	N/A	Same as Federal	7.00%	Same as Federal	4.00%
OR	40%	Expense	Yes	FAGI/Poverty Level	\$0 - \$36,488	14.00%	\$45,610 and over	0.00%
RI	25%	Credit	No	Same as Federal	Same as Federal	8.75%	Same as Federal	5.00%
SC	7%	Expense	No	N/A	Same as Federal	7.00%	N/A	N/A
VT	50%	Credit	Yes	Same as Federal	\$0 - \$40,000	17.50%	\$40,001 and over	0.00%
VA	Deduction	Expense	No	N/A	Same as Federal	5.75%	Same as Federal	2.00%

Notes:

(1) The maximum Federal credit is 35% of qualifying expenses in the Federal Adjusted Gross Income (FAGI) range \$0 - \$15,000. The minimum percentage is 20% of qualifying expenses for taxpayers with FAGI over \$43,000. Qualifying expenses must exceed earned income. Maximum qualifying expenses are \$3,000 for one dependent and \$6,000 for two or more dependents.

(2) Maximum or minimum effective state benefit rates are calculated for comparison with Federal benefit rates.

(3) Qualifying expenses are the pre-2003 Federal expense amounts of \$2,400 (one dependent) and \$4,800 (two or more dependents).

(4) Qualifying expense amounts are \$4,600 (one dependent) and \$9,600 (two or more dependents).

Source: Office of Tax Policy Analysis, based largely on Commerce Clearinghouse State Tax Guide

One way to compare the relative value of state child and dependent care tax provisions (and the federal credit) is to calculate maximum and minimum benefit rates. Benefit rates are the percentage of federal expenses multiplied by the maximum (or minimum) percent of the federal credit allowed. For example, for tax year 2003 New York's highest benefit of 110 percent of the federal credit equals a maximum benefit rate of 38.5 percent versus the federal benefit rate of 35 percent. The minimum benefit rate is 4 percent, or 20 percent of the minimum federal credit allowed (20 percent of expenses).

Overview of Statistical Tables

The following tables present information regarding the child and dependent care credit claimed by New York State income taxpayers on returns filed for the 2002 tax year. The information is derived from returns which claimed the credit on their New York State income tax returns for that year. Also included is information from approximately 3,100 credits claimed on the form IT-216 *Claim for Child and Dependent Care Credit* which were filed by the taxpayer subsequent to the filing of the regular tax return. In addition, this year's report features data improvements in the number of nonresidents who claimed the credit. The child and dependent care credit reported for nonresidents is the amount claimed after allocation.

As indicated in Table 3, a total of 535,477 resident and nonresident taxpayers claimed \$227.2 million in credit for the 2002 tax year. The average credit taken was \$424. Approximately \$153 million, or 67 percent, of the total credit was claimed by taxpayers residing in New York City. These taxpayers accounted for only 50 percent of credits claimed and their average credit was \$575. The New York City average credit is significantly higher than the statewide average due to the higher cost of child care services and, potentially, differences in labor market conditions (including wages). The \$49 million claimed by residents of Kings County (Brooklyn) was the largest amount claimed in a single county.

Table 4 presents the number and dollar amount of credit claimed by New York State adjusted gross income class. The table shows that over 94 percent of the credit was claimed by taxpayers with incomes below \$75,000. Low to middle income taxpayers also claimed higher average credits than those in the upper income classes.

Table 5 contains information on the child and dependent care credit by filing status and county of residence. This table excludes approximately \$1.5 million in credit claimed by taxpayers filing the IT-216 separately from the regular return because the filing status for these taxpayers was not available. The table illustrates that taxpayers filing as head of household constituted the largest category with over \$175 million of credit claimed by over 290,000 taxpayers. Taxpayers filing as married joint/qualifying widower or head of household claimed \$218.8 million of the \$225.6 million in total credit shown on the table.

Table 6 presents information on credit claimed by resident married joint returns with one or two wage earners. As expected, approximately 84 percent of the resident married joint filers claiming the credit had two wage earners. The average credit claimed by one wage earner families was over \$70 more than the average for dual income families.

Table 7 presents the number of returns claiming the credit as a percentage of all returns with dependents by county of residence. Overall, the table illustrates that approximately 16 percent of all taxpayers with dependents claimed the child and dependent care credit in 2002. This ranges from a low of 5.7 percent in Hamilton County to a high of 26.2 percent in Bronx County.

Finally, Table 8 presents county level information on the child and dependent care credit by number of persons who qualify for the credit. The table shows that 361,000, or 67 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$355 while those with two or more qualifying persons received an average credit of \$568.

Table 3

**Child & Dependent Care Credit By
Place of Residence for Tax Year 2002**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	47,399	\$27,283	\$576
Bronx	67,627	\$44,411	\$657
Richmond	11,281	\$4,612	\$409
Kings	84,770	\$48,667	\$574
Queens	55,001	\$27,905	\$507
New York City	266,078	\$152,878	\$575

Rest of State			
Albany	6,782	\$1,982	\$292
Allegany	461	\$102	\$221
Broome	3,020	\$759	\$251
Cattaraugus	1,043	\$264	\$253
Cayuga	1,408	\$379	\$269
Chautauqua	1,594	\$392	\$246
Chemung	1,480	\$359	\$243
Chenago	874	\$231	\$264
Clinton	1,422	\$349	\$245
Columbia	904	\$205	\$227
Cortland	987	\$260	\$264
Delaware	573	\$157	\$273
Dutchess	6,156	\$1,587	\$258
Erie	19,841	\$5,916	\$298
Essex	506	\$144	\$284
Franklin	756	\$224	\$297
Fulton	816	\$226	\$277
Genesee	849	\$196	\$230
Greene	483	\$125	\$259
Hamilton	38	\$12	\$324
Herkimer	877	\$254	\$290
Jefferson	1,613	\$404	\$250
Lewis	257	\$53	\$207
Livingston	941	\$202	\$215
Madison	1,000	\$249	\$249
Monroe	14,733	\$4,313	\$293
Montgomery	692	\$228	\$329
Nassau	34,890	\$11,253	\$323
Niagara	4,089	\$1,052	\$257
Oneida	3,375	\$972	\$288
Onondaga	9,548	\$3,003	\$315
Ontario	1,871	\$466	\$249

Rest of State			
Orange	8,193	\$2,762	\$337
Orleans	450	\$110	\$244
Oswego	1,532	\$400	\$261
Otsego	865	\$226	\$261
Putnam	2,288	\$416	\$182
Rensselaer	3,605	\$1,016	\$282
Rockland	7,338	\$2,087	\$284
St. Lawrence	1,153	\$293	\$254
Saratoga	4,073	\$898	\$220
Schenectady	3,090	\$848	\$274
Schoharie	366	\$96	\$263
Schuyler	309	\$76	\$245
Seneca	534	\$149	\$280
Steuben	1,722	\$405	\$235
Suffolk	34,027	\$10,104	\$297
Sullivan	1,437	\$480	\$334
Tioga	887	\$211	\$238
Tompkins	1,841	\$387	\$210
Ulster	3,046	\$797	\$261
Warren	999	\$242	\$242
Washington	745	\$188	\$253
Wayne	1,817	\$458	\$252
Westchester	25,969	\$9,332	\$359
Wyoming	606	\$138	\$228
Yates	318	\$95	\$299
Unclassified*	3,460	\$1,636	\$473

Total Residents:	500,627	\$223,046	\$446
Non-Residents:	34,850	\$4,104	\$118
Grand Total:	535,477	\$227,150	\$424

* Place of residence cannot be determined from return.

Table 4

Child and Dependent Care Credit
By New York State Adjusted Gross Income
For Tax Year 2002

NYSAGI	# Credits	# Credits Cumulative	# Credits Cumulative Percent	\$ Amount (000's)	\$ Amount Cumulative (000's)	\$ Amount Cumulative Percent	Average Credit
Less Than \$5,000	6,742	6,742	1.3%	\$2,773	\$2,773	1.2%	\$411
\$5,000 - \$9,999	25,701	32,443	6.1%	\$17,661	\$20,434	9.0%	\$687
\$10,000 - \$19,999	78,450	110,893	20.7%	\$59,527	\$79,962	35.2%	\$759
\$20,000 - \$29,999	89,026	199,919	37.3%	\$56,531	\$136,492	60.1%	\$635
\$30,000 - \$39,999	66,538	266,457	49.8%	\$36,630	\$173,122	76.2%	\$551
\$40,000 - \$49,999	45,719	312,176	58.3%	\$23,015	\$196,137	86.3%	\$503
\$50,000 - \$59,999	35,725	347,901	65.0%	\$12,630	\$208,767	91.9%	\$354
\$60,000 - \$74,999	45,417	393,318	73.5%	\$5,281	\$214,047	94.2%	\$116
\$75,000 - \$99,999	55,252	448,570	83.8%	\$5,076	\$219,123	96.5%	\$92
\$100,000 - \$199,999	67,448	516,018	96.4%	\$6,213	\$225,336	99.2%	\$92
\$200,000 & Over	19,459	535,477	100.0%	\$1,814	\$227,150	100.0%	\$93
Totals:	535,477			\$227,150			\$424

Table 5a

**Child & Dependent Care Credit By Place of Residence
And Single Filing Status for Tax Year 2002***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	1,908	\$1,317	\$690
Bronx	2,293	\$1,597	\$696
Richmond	182	\$110	\$607
Kings	1,611	\$1,043	\$647
Queens	867	\$544	\$627
New York City	6,861	\$4,611	\$672

Rest of State			
Albany	145	\$61	\$421
Allegany	(D)	(D)	(D)
Broome	49	\$20	\$417
Cattaraugus	36	\$13	\$371
Cayuga	25	\$10	\$383
Chautauqua	30	\$10	\$322
Chemung	42	\$14	\$329
Chenago	17	\$8	\$460
Clinton	28	\$11	\$394
Columbia	12	\$3	\$288
Cortland	21	\$8	\$389
Delaware	15	\$4	\$286
Dutchess	109	\$47	\$431
Erie	373	\$149	\$399
Essex	11	\$5	\$447
Franklin	18	\$6	\$332
Fulton	(D)	(D)	(D)
Genesee	26	\$8	\$311
Greene	11	\$5	\$468
Hamilton	(D)	(D)	(D)
Herkimer	24	\$12	\$485
Jefferson	24	\$8	\$353
Lewis	(D)	(D)	(D)
Livingston	11	\$5	\$410
Madison	16	\$6	\$383
Monroe	371	\$161	\$434
Montgomery	16	\$8	\$520
Nassau	645	\$421	\$652
Niagara	77	\$26	\$332
Oneida	91	\$34	\$373
Onondaga	265	\$118	\$446
Ontario	39	\$14	\$354

Rest of State			
Orange	183	\$102,904	\$562
Orleans	16	\$4,909	\$307
Oswego	26	\$9,907	\$381
Otsego	12	\$3,891	\$324
Putnam	27	\$10,875	\$403
Rensselaer	84	\$33,732	\$402
Rockland	80	\$37,824	\$473
St. Lawrence	26	\$7,915	\$304
Saratoga	61	\$23,897	\$392
Schenectady	61	\$23,000	\$377
Schoharie	(D)	\$798	(D)
Schuyler	(D)	\$1,855	(D)
Seneca	14	\$5,587	\$399
Steuben	50	\$14,557	\$291
Suffolk	673	\$383,041	\$569
Sullivan	25	\$12,191	\$488
Tioga	26	\$11,976	\$461
Tompkins	33	\$10,019	\$304
Ulster	58	\$22,391	\$386
Warren	15	\$5,115	\$341
Washington	20	\$5,886	\$294
Wayne	34	\$13,714	\$403
Westchester	270	\$137,200	\$508
Wyoming	11	\$3,795	\$345
Yates	(D)	4,203	(D)
Unclassified**	(D)	\$4,418	(D)
Total Residents:	11,255	\$6,705,530	\$596
Non-Residents:	241	\$57,936	\$240
Grand Total:	11,496	\$6,763,466	\$588

* Taxpayers filing as "married separate" generally are not allowed to take the child and dependent care credit.

** Place of residence cannot be determined from return.

NOTES:

- (D) denotes Tax Law secrecy provisions prohibit disclosure.
- Table excludes data for 3,128 credits totalling \$1.5 million claimed separately submitted IT-216 forms.

Table 5b

**Child & Dependent Care Credit By Place of Residence
And Married Joint & Qualifying Widow Filing Status for Tax Year 2002***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	10,575	\$2,670	\$253
Bronx	7,341	\$2,676	\$364
Richmond	5,169	\$906	\$175
Kings	18,746	\$5,921	\$316
Queens	18,464	\$5,464	\$296
New York City	60,295	\$17,636	\$292
Rest of State			
Albany	3,811	\$551	\$145
Allegany	338	\$62	\$185
Broome	1,974	\$349	\$177
Cattaraugus	692	\$138	\$199
Cayuga	937	\$176	\$188
Chautauqua	1,072	\$211	\$196
Chemung	951	\$160	\$169
Chenago	623	\$134	\$214
Clinton	1,015	\$192	\$189
Columbia	620	\$94	\$151
Cortland	673	\$132	\$197
Delaware	399	\$94	\$235
Dutchess	4,084	\$618	\$151
Erie	11,271	\$1,788	\$159
Essex	343	\$74	\$216
Franklin	499	\$116	\$233
Fulton	479	\$95	\$198
Genesee	586	\$100	\$170
Greene	311	\$54	\$172
Hamilton	32	\$9	\$273
Herkimer	599	\$136	\$227
Jefferson	1,143	\$226	\$197
Lewis	215	\$39	\$182
Livingston	694	\$113	\$162
Madison	730	\$139	\$190
Monroe	8,491	\$1,275	\$150
Montgomery	426	\$97	\$229
Nassau	20,962	\$3,581	\$171
Niagara	2,572	\$419	\$163
Oneida	2,076	\$397	\$191
Onondaga	5,459	\$893	\$164
Ontario	1,358	\$269	\$198
Rest of State			
Orange	4,669	\$751	\$161
Orleans	294	\$55	\$186
Oswego	1,044	\$195	\$187
Otsego	607	\$136	\$223
Putnam	1,808	\$231	\$128
Rensselaer	2,196	\$339	\$154
Rockland	4,825	\$792	\$164
St. Lawrence	825	\$160	\$195
Saratoga	2,973	\$442	\$149
Schenectady	1,782	\$291	\$163
Schoharie	268	\$59	\$220
Schuyler	217	\$42	\$194
Seneca	351	\$75	\$214
Steuben	1,210	\$240	\$198
Suffolk	21,551	\$3,574	\$166
Sullivan	821	\$167	\$203
Tioga	631	\$115	\$182
Tompkins	1,365	\$225	\$165
Ulster	2,015	\$351	\$174
Warren	714	\$134	\$187
Washington	527	\$103	\$195
Wayne	1,257	\$218	\$173
Westchester	13,513	\$2,112	\$156
Wyoming	455	\$84	\$186
Yates	212	\$51	\$240
Unclassified**	212	\$40	\$187
Total Residents:	202,072	\$41,349	\$205
Non-Residents:	28,170	\$2,193	\$78
Grand Total:	230,242	\$43,542	\$189

* Taxpayers filing as "married separate" generally are not allowed to take the child and dependent care credit.

** Place of residence cannot be determined from return.

NOTES:

- (D) denotes Tax Law secrecy provisions prohibit disclosure.

- Table excludes data for 3,128 credits totalling \$1.5 million claimed separately submitted IT-216 forms.

Table 5c

**Child & Dependent Care Credit By Place of Residence
And Head of Household Filing Status for Tax Year 2002***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	34,913	\$23,294	\$667
Bronx	57,992	\$40,138	\$692
Richmond	5,930	\$3,595	\$606
Kings	64,412	\$41,703	\$647
Queens	35,668	\$21,896	\$614
New York City	198,915	\$130,627	\$657
Rest of State			
Albany	2,826	\$1,370	\$485
Allegany	118	\$39	\$327
Broome	997	\$389	\$391
Cattaraugus	315	\$112	\$357
Cayuga	446	\$193	\$433
Chautauqua	492	\$172	\$349
Chemung	487	\$185	\$380
Chenago	234	\$89	\$382
Clinton	379	\$145	\$384
Columbia	272	\$108	\$398
Cortland	293	\$120	\$408
Delaware	159	\$58	\$368
Dutchess	1,963	\$922	\$470
Erie	8,196	\$3,977	\$485
Essex	152	\$65	\$427
Franklin	239	\$102	\$426
Fulton	328	\$129	\$393
Genesee	237	\$88	\$371
Greene	161	\$67	\$414
Hamilton	(D)	(D)	(D)
Herkimer	254	\$107	\$419
Jefferson	446	\$169	\$380
Lewis	38	\$13	\$345
Livingston	236	\$85	\$361
Madison	254	\$104	\$409
Monroe	5,871	\$2,877	\$490
Montgomery	250	\$122	\$489
Nassau	13,283	\$7,252	\$546
Niagara	1,440	\$607	\$422
Oneida	1,208	\$541	\$448
Onondaga	3,823	\$1,992	\$521
Ontario	474	\$183	\$385
Rest of State			
Orange	3,341	\$1,908	\$571
Orleans	140	\$50	\$360
Oswego	462	\$195	\$421
Otsego	246	\$86	\$351
Putnam	453	\$174	\$383
Rensselaer	1,324	\$643	\$485
Rockland	2,432	\$1,256	\$517
St. Lawrence	302	\$125	\$412
Saratoga	1,039	\$432	\$416
Schenectady	1,247	\$534	\$428
Schoharie	95	\$36	\$383
Schuyler	88	\$32	\$362
Seneca	169	\$69	\$407
Steuben	462	\$150	\$325
Suffolk	11,803	\$6,147	\$521
Sullivan	591	\$301	\$509
Tioga	230	\$84	\$367
Tompkins	443	\$152	\$343
Ulster	973	\$423	\$435
Warren	270	\$103	\$382
Washington	198	\$80	\$402
Wayne	526	\$227	\$431
Westchester	12,185	\$7,081	\$581
Wyoming	140	\$50	\$357
Yates	97	\$40	\$412
Unclassified**	135	\$68	\$501
Total Residents:	284,182	\$173,459	\$610
Non-Residents:	6,429	\$1,849	\$288
Grand Total:	290,611	\$175,307	\$603

* Taxpayers filing as "married separate" generally are not allowed to take the child and dependent care credit.

** Place of residence cannot be determined from return.

NOTES:

- (D) denotes Tax Law secrecy provisions prohibit disclosure.
- Table excludes data for 3,128 credits totalling \$1.5 million claimed separately submitted IT-216 forms.

Table 6

**Child & Dependent Care Credit For Resident
Married Filing Joint Returns By Number of Wage
Earners and Place of Residence for Tax Year 2002**

County	One Wage Earner			Two Wage Earners		
	# Credits	\$ Allowed (000's)	Average Credit	# Credits	\$ Allowed (000's)	Average Credit
Manhattan	2,330	\$541	\$232	7,099	\$1,521	\$214
Bronx	1,983	\$1,059	\$534	5,230	\$1,526	\$292
Richmond	489	\$39	\$80	4,296	\$767	\$179
Kings	5,240	\$1,742	\$333	15,215	\$4,219	\$277
Queens	1,582	\$496	\$313	13,272	\$3,318	\$250
New York City	11,624	\$3,877	\$334	45,112	\$11,351	\$252
Rest of State	21,032	\$4,602	\$219	121,043	\$19,705	\$163
Total Residents:	32,656	\$8,479	\$260	166,155	\$31,056	\$187

NOTE: Information for this table was estimated from a sample of 2002 tax returns.

Table 7

**Child & Dependent Care Credit
As Percent of All Returns With Dependents
by Place of Residence for Tax Year 2002***

County	# Returns with Credits	# Returns With Dependents	Credits as Percent of Returns With Dependents
Manhattan	47,399	220,549	21.5%
Bronx	67,627	258,565	26.2%
Richmond	11,281	73,204	15.4%
Kings	84,770	413,095	20.5%
Queens	55,001	346,826	15.9%
New York City	266,078	1,312,239	20.3%
Rest of State			
Albany	6,782	42,701	15.9%
Allegany	461	6,792	6.8%
Broome	3,020	28,171	10.7%
Cattaraugus	1,043	12,089	8.6%
Cayuga	1,408	11,977	11.8%
Chautauqua	1,594	19,826	8.0%
Chemung	1,480	13,496	11.0%
Chenago	874	7,978	11.0%
Clinton	1,422	11,620	12.2%
Columbia	904	9,069	10.0%
Cortland	987	6,903	14.3%
Delaware	573	6,344	9.0%
Dutchess	6,156	43,869	14.0%
Erie	19,841	138,083	14.4%
Essex	506	5,346	9.5%
Franklin	756	7,232	10.5%
Fulton	816	8,373	9.7%
Genesee	849	9,273	9.2%
Greene	483	6,442	7.5%
Hamilton	38	668	5.7%
Herkimer	877	9,450	9.3%
Jefferson	1,613	14,594	11.1%
Lewis	257	4,007	6.4%
Livingston	941	9,320	10.1%
Madison	1,000	10,247	9.8%
Monroe	14,733	115,198	12.8%
Montgomery	692	7,711	9.0%
Nassau	34,890	225,527	15.5%
Niagara	4,089	33,052	12.4%
Oneida	3,375	33,763	10.0%
Onondaga	9,548	70,893	13.5%
Ontario	1,871	15,626	12.0%

Rest of State			
Orange	8,193	59,160	13.8%
Orleans	450	6,489	6.9%
Oswego	1,532	19,376	7.9%
Otsego	865	8,320	10.4%
Putnam	2,288	16,043	14.3%
Rensselaer	3,605	22,929	15.7%
Rockland	7,338	47,674	15.4%
St. Lawrence	1,153	15,279	7.5%
Saratoga	4,073	32,903	12.4%
Schenectady	3,090	23,033	13.4%
Schoharie	366	4,532	8.1%
Schuyler	309	2,820	11.0%
Seneca	534	5,020	10.6%
Steuben	1,722	15,193	11.3%
Suffolk	34,027	243,442	14.0%
Sullivan	1,437	11,025	13.0%
Tioga	887	8,093	11.0%
Tompkins	1,841	10,942	16.8%
Ulster	3,046	25,835	11.8%
Warren	999	9,892	10.1%
Washington	745	9,103	8.2%
Wayne	1,817	15,623	11.6%
Westchester	25,969	153,509	16.9%
Wyoming	606	6,066	10.0%
Yates	318	3,545	9.0%
Total Residents:	497,167	3,033,725	16.4%
Non-Residents:	<u>34,850</u>	<u>260,793</u>	<u>13.4%</u>
Grand Total:	532,017	3,294,518	16.1%

* Excludes 3,460 unclassified resident returns

Table 8a

**Child & Dependent Care Credit By
Place of Residence
For One Qualifying Person for Tax Year 2002**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	32,911	\$15,565	\$473
Bronx	46,234	\$24,195	\$523
Richmond	7,426	\$2,340	\$315
Kings	59,979	\$28,200	\$470
Queens	38,639	\$16,340	\$423
New York City	185,189	\$86,641	\$468

Rest of State			
Albany	4,700	\$1,197	\$255
Allegany	293	\$56	\$190
Broome	1,989	\$434	\$218
Cattaraugus	697	\$157	\$225
Cayuga	921	\$205	\$223
Chautauqua	1,063	\$219	\$206
Chemung	973	\$212	\$218
Chenago	534	\$120	\$225
Clinton	944	\$206	\$218
Columbia	668	\$133	\$198
Cortland	652	\$146	\$224
Delaware	359	\$82	\$228
Dutchess	4,125	\$920	\$223
Erie	12,975	\$3,244	\$250
Essex	328	\$81	\$246
Franklin	457	\$110	\$241
Fulton	582	\$135	\$233
Genesee	580	\$121	\$208
Greene	354	\$80	\$225
Hamilton	23	\$6	\$251
Herkimer	575	\$148	\$258
Jefferson	1,053	\$222	\$211
Lewis	159	\$27	\$171
Livingston	638	\$124	\$194
Madison	654	\$142	\$217
Monroe	9,591	\$2,400	\$250
Montgomery	460	\$119	\$260
Nassau	22,507	\$6,249	\$278
Niagara	2,745	\$613	\$223
Oneida	2,281	\$543	\$238
Onondaga	6,205	\$1,606	\$259
Ontario	1,213	\$257	\$211

Rest of State			
Orange	5,438	\$1,442	\$265
Orleans	305	\$69	\$228
Oswego	1,027	\$220	\$214
Otsego	578	\$125	\$217
Putnam	1,484	\$242	\$163
Rensselaer	2,460	\$603	\$245
Rockland	4,667	\$1,129	\$242
St. Lawrence	733	\$166	\$226
Saratoga	2,730	\$548	\$201
Schenectady	2,083	\$488	\$234
Schoharie	243	\$52	\$214
Schuyler	209	\$43	\$205
Seneca	338	\$82	\$241
Steuben	1,067	\$222	\$208
Suffolk	22,883	\$5,738	\$251
Sullivan	964	\$268	\$278
Tioga	548	\$119	\$216
Tompkins	1,186	\$216	\$182
Ulster	2,130	\$496	\$233
Warren	669	\$147	\$219
Washington	507	\$111	\$219
Wayne	1,158	\$251	\$217
Westchester	16,702	\$5,121	\$307
Wyoming	390	\$78	\$201
Yates	177	\$44	\$251
Unclassified	2,321	\$895	\$385

Total Residents:	339,484	\$125,871	\$371
Non-Residents:	<u>21,542</u>	<u>\$2,233</u>	<u>\$104</u>
Grand Total:	361,026	\$128,103	\$355

Table 8b

**Child & Dependent Care Credit By
Place of Residence
For Two or More Qualifying Persons for Tax Year 2002**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	14,485	\$11,718	\$809
Bronx	21,391	\$20,215	\$945
Richmond	3,855	\$2,272	\$589
Kings	24,786	\$20,465	\$826
Queens	16,357	\$11,563	\$707
New York City	80,874	\$66,233	\$819
Rest of State			
Albany	2,081	\$786	\$378
Allegany	168	\$46	\$273
Broome	1,031	\$325	\$315
Cattaraugus	346	\$107	\$309
Cayuga	487	\$174	\$357
Chautauqua	530	\$173	\$327
Chemung	507	\$147	\$290
Chenago	340	\$111	\$325
Clinton	478	\$143	\$299
Columbia	236	\$73	\$309
Cortland	335	\$115	\$342
Delaware	214	\$75	\$349
Dutchess	2,030	\$667	\$329
Erie	6,865	\$2,671	\$389
Essex	178	\$63	\$355
Franklin	298	\$114	\$382
Fulton	234	\$91	\$387
Genesee	269	\$75	\$279
Greene	129	\$46	\$354
Hamilton	15	\$7	\$435
Herkimer	302	\$106	\$351
Jefferson	560	\$181	\$324
Lewis	98	\$26	\$265
Livingston	303	\$79	\$260
Madison	346	\$107	\$309
Monroe	5,140	\$1,912	\$372
Montgomery	232	\$109	\$468
Nassau	12,383	\$5,004	\$404
Niagara	1,344	\$439	\$327
Oneida	1,094	\$429	\$392
Onondaga	3,343	\$1,397	\$418
Ontario	658	\$209	\$318
Rest of State			
Orange	2,754	\$1,320	\$479
Orleans	145	\$40	\$279
Oswego	505	\$179	\$355
Otsego	287	\$101	\$351
Putnam	802	\$173	\$216
Rensselaer	1,145	\$413	\$361
Rockland	2,671	\$957	\$358
St. Lawrence	420	\$127	\$302
Saratoga	1,341	\$350	\$261
Schenectady	1,006	\$360	\$358
Schoharie	123	\$44	\$360
Schuyler	100	\$33	\$330
Seneca	196	\$68	\$346
Steuben	654	\$182	\$278
Suffolk	11,139	\$4,366	\$392
Sullivan	473	\$212	\$449
Tioga	339	\$93	\$274
Tompkins	654	\$171	\$262
Ulster	916	\$301	\$328
Warren	330	\$95	\$289
Washington	238	\$77	\$325
Wayne	659	\$207	\$313
Westchester	9,266	\$4,211	\$454
Wyoming	216	\$60	\$277
Yates	141	\$51	\$359
Unclassified	1,138	\$741	\$651
Total Residents:	161,106	\$97,168	\$603
Non-Residents:	13,303	\$1,871	\$141
Grand Total:	174,409	\$99,039	\$568

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