

ANNUAL STATISTICAL REPORT



September 2011

The New York State Child and Dependent Care Credit

*Background and Statistical
Analysis For Tax Year 2009*

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Statistical Highlights

*Statistical Highlights of
the Child and Dependent
Care Credit for the 2009
Tax Year*

- Over 544,000 resident and nonresident taxpayers claimed \$245.7 million in child and dependent care credit for the 2009 tax year. The average credit taken was \$624 in New York City compared to the statewide average of \$451.
- Approximately 91 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.
- Nearly 87 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.
- Over 367,500, or 67.5 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$406 while those with two or more qualifying persons received an average credit of \$546.



Introduction and Background

This report provides a statistical overview of New York's child and dependent care credit (CDCC) for tax year 2009. 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 2009 tax year. To claim the CDCC, taxpayers must file a separate Form IT-216, together with their tax return. 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. Beginning in tax year 2003, the Federal credit was significantly enhanced. For tax years 2003 and after, the Federal credit, which is nonrefundable, allows up to \$3,000 of qualifying expenses for one qualifying person and up to \$6,000 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 reaches a maximum level of \$1,050 for Federal adjusted gross incomes (FAGI) below \$15,000, phasing down to \$600 when FAGI exceeds \$43,000. For two or more qualifying persons, the maximum credit is \$2,100 for FAGI below \$15,000, phasing down to \$1,200 for FAGI above \$43,000.

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	1997	1998	1999	2000-02	2003-10*
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 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: Maximum New York State Child and Dependent Care Credit: Tax Year 2009

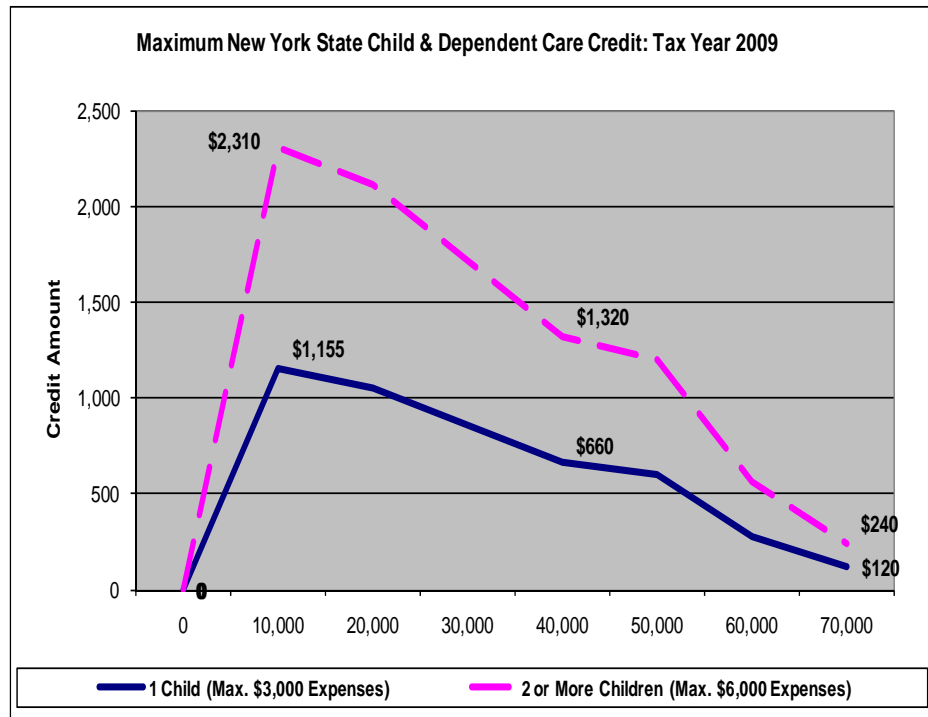
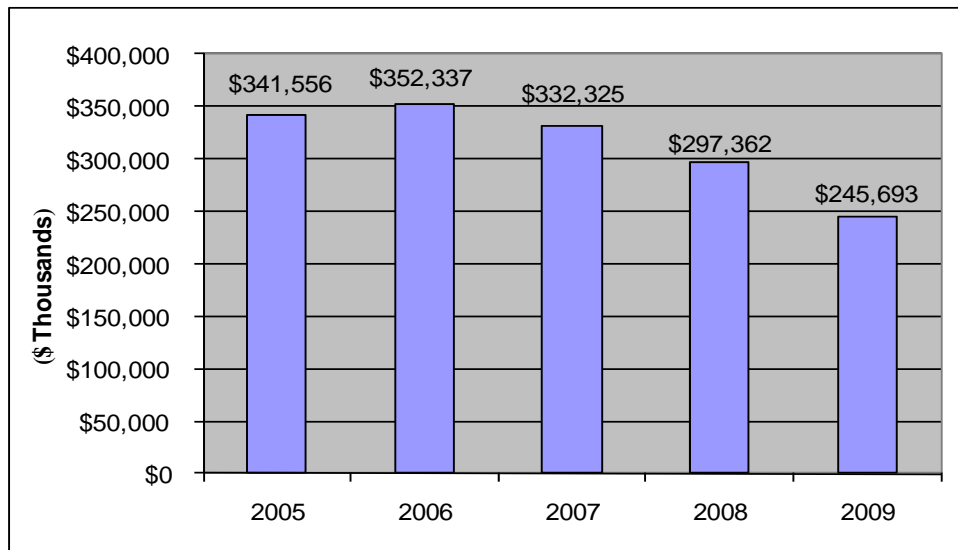
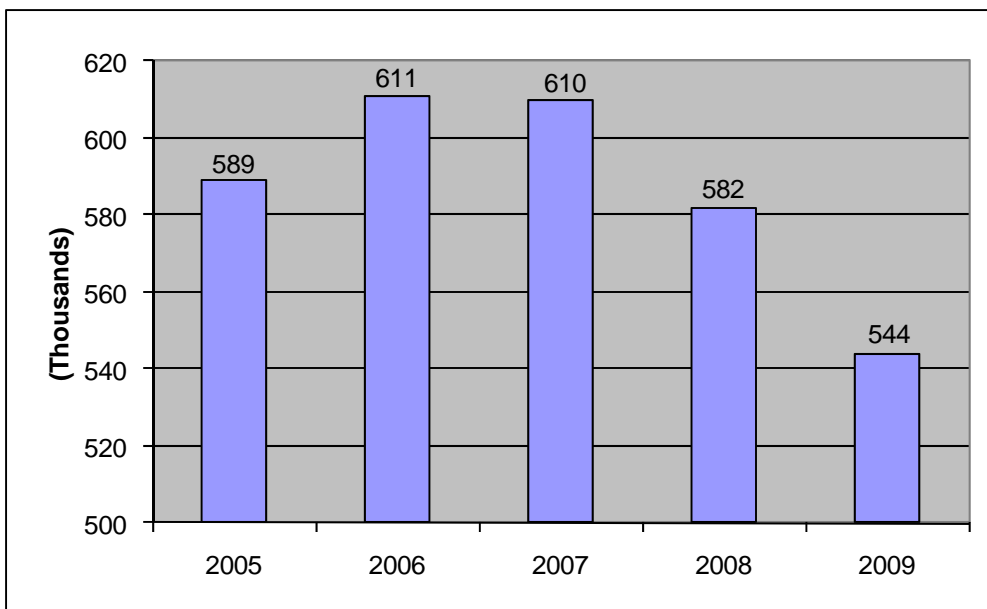


Figure 2: Total New York State Child Dependent Care Credit Claimed 2005-2009



The total child dependent care credit decreased from approximately \$297.4 million in 2008 to \$245.7 million in 2009. Figure 2 shows how the total credit claimed has varied over this time frame. Over 544,000 returns claimed the child dependent care credit in 2009. This is a 6.4 percent decrease over what was taken in 2008. Figure 3 shows credit claimants since tax year 2005.

Figure 3: Total New York State Child Dependent Credit Claimants 2005-2009



New York City instituted a child and dependent care credit in 2007. For tax years beginning on or after January 1, 2007, full-year and part-year New York City residents with federal adjusted gross income of \$30,000 or less who paid child care expenses for children under the age of four may be eligible to claim the New York City child and dependent care credit. The New York City child and dependent care credit can be as much as 75 percent of the New York State child and dependent care credit, depending on the amount of the taxpayer's federal adjusted gross income. The credit may be claimed in addition to the New York State child and dependent care credit.

Table 1a provides the number and dollar amount of the New York City child and dependent care credit claimed by New York City borough for tax year 2009. A total of 32,186 New York City resident and part-year resident taxpayers claimed \$16.0 million in credit with an average credit taken of \$498. The \$5.5 million claimed by residents and part-year residents of Kings County was the largest amount claimed in the five boroughs. Kings County (Brooklyn) also had the highest number of credits claimed with 11,116. Credit claimants in Queens County had the highest average credit of \$512.

Table 1a
New York City Child & Dependent Care Credit By
Place of Residence for Tax Year 2009

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	3,814	\$1,895	\$497
Bronx	9,730	\$4,867	\$500
Richmond	831	\$373	\$449
Kings	11,116	\$5,506	\$495
Queens	6,154	\$3,153	\$512
Other*	541	\$219	\$405
Total:	32,186	\$16,013	\$498

* Includes returns with non-New York City addresses.

*States with Child and
Dependent Care
Provisions*

Table 2 provides details on current state child care provisions. Currently, some 27 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.

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 years 2009, 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).

Table 2: State Child & Dependent Care Tax Provisions as of January 1, 2010

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	Same as Federal	\$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%
GA	30%	Credit	No	Same as Federal	Same as Federal	10.50%	Same as Federal	6.00%
HI (3)	25%	Expense	Yes	Hawaii AGI	\$0 - \$22,000	25.00%	\$40,001 and over	15.00%
ID	Subtraction	Expense	N/A	N/A	\$52,640 and over	7.80%	\$0 - \$2,632	1.60%
IA	75%	Credit	Yes	Iowa Net Income	\$0 - \$9,999	26.25%	\$45,000 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	Yes/No	Same as Federal	\$0 - \$25,000	17.50%	\$60,001 and over	3.50%
ME	50%	Credit	Yes- up to \$500	N/A	Same as Federal	17.50%	Same as Federal	5.00%
MD	32.50%	Credit	No	Same as Federal	\$0 - \$41,000	11.38%	\$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 - \$23,380	35.00%	\$37,030 and over	0.00%
MT	Itemized Deduction	N/A	N/A	Montana AGI	\$0 - \$22,800	6.90%	\$22,800 and over	0.00%
NE	100%	Credit	Yes/No	Same as Federal	\$0 - \$22,000	35.00%	\$29,001 and over	5.00%
NM (5)	N/A	N/A	Yes	NM Modified Gross Income	\$0 - \$30,160	NA	\$30,161 and over	0.00%
NY	110%	Credit	Yes	New York AGI	\$0 - \$25,000	38.50%	\$65,000 and over	4.00%
NC	13%	Credit	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%	\$40,000 and over	0.00%
OK (6)	20%	Credit	No	Same as Federal	Same as Federal	7.00%	\$100,001 and over	0.00%
OR (7)	40%	Credit	Yes	FAGI/Poverty Level	\$0 - \$36,600	14.00%	\$45,801 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%	\$40,000 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 \$4,800 (one dependent) and \$9,600 (two or more dependents).

(5) A credit of 40% of eligible child care expenses, reduced, for tax filers with federal tax liability, by the amount of the tax filer's federal child and dependent care credit used to offset federal tax liability. Total credit is limited to \$480 if one child, \$960 if two children, and \$1,200 if three or more children.

(6) A credit of 20% of the "allowed" federal credit for child care expenses, except that if Oklahoma AGI is less than federal AGI, the Oklahoma credit is prorated based on the ratio that Oklahoma AGI bears to federal AGI.

(7) Working family child care credit

Source: Office of Tax Policy Analysis, based largely on Commerce Clearinghouse State Tax Guide and National Women's Law Center, "2011 Making Care Less Taxing-Improving State Child and Dependent care Provisions" (April 2011).

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 2009 tax year. The information is derived from returns which claimed the credit on their New York State income tax returns for that year. The child and dependent care credit reported for nonresidents is the amount claimed after allocation.

Table 3 shows the CDCC claimed by place of residence for tax year 2009. A total of 544,391 resident and nonresident taxpayers claimed \$245.7 million in credit with an average credit taken of \$451. Approximately \$154 million, or 63 percent, of the total credit was claimed by taxpayers residing in New York City. These taxpayers accounted for over 45 percent of credits claimed and their average credit was \$624. 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 \$51.8 million claimed by residents of Kings County (Brooklyn) was the largest amount claimed in a single county. Credit claimants in the Bronx had the highest average credit in the State of \$737.

Table 4 presents the number and dollar amount of credit claimed by New York State adjusted gross income class for tax year 2009. The table shows that 91 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.

Tables 5a-c contain information on the child and dependent care credit by filing status and county of residence in tax year 2009. The tables illustrate that taxpayers filing as head of household constituted the largest category with over \$184 million of credit claimed by over 269,000 taxpayers. Taxpayers filing as married joint/qualifying widower or head of household claimed \$233.9 million of the \$245.7 million in total credit.

Table 6 presents information on credit claimed by resident married joint returns with one or two wage earners for tax year 2009. As expected, almost 87 percent of the resident married joint filers claiming the credit had two wage earners. The average credit claimed by one wage earner families was \$116 more than the average for dual income families.

Table 7 shows the number of returns claiming the credit as a percentage of all returns with dependents by county of residence. Overall, the table illustrates that 15.7 percent of all taxpayers with dependents claimed the child and dependent care credit in 2009. This ranges from a low of 4.7 percent in Hamilton County to a high of 20.9 percent in Bronx County.

Tables 8a and 8b present county level information on the child and dependent care credit by number of persons who qualify for the credit for tax year 2009. The tables show that 367,514 or 67.5 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$406 while those with two or more qualifying persons received an average credit of \$546.

Table 3

**Child & Dependent Care Credit By
Place of Residence for Tax Year 2009**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	34,921	\$19,242	\$551
Bronx	60,799	\$44,805	\$737
Richmond	11,190	\$4,507	\$403
Kings	81,976	\$51,756	\$631
Queens	57,560	\$33,425	\$581
New York City	246,446	\$153,735	\$624

Rest of State			
Albany	7,249	\$2,460	\$339
Allegany	517	\$148	\$286
Broome	2,953	\$885	\$300
Cattaraugus	1,064	\$323	\$303
Cayuga	1,130	\$316	\$280
Chautauqua	1,644	\$495	\$301
Chemung	1,411	\$421	\$298
Chenago	716	\$220	\$307
Clinton	1,520	\$431	\$283
Columbia	867	\$230	\$265
Cortland	916	\$276	\$301
Delaware	515	\$167	\$325
Dutchess	6,865	\$2,013	\$293
Erie	18,467	\$6,050	\$328
Essex	545	\$141	\$258
Franklin	782	\$276	\$353
Fulton	691	\$256	\$370
Genesee	902	\$239	\$265
Greene	560	\$169	\$302
Hamilton	26	\$8	\$313
Herkimer	923	\$324	\$351
Jefferson	1,714	\$554	\$323
Lewis	287	\$71	\$247
Livingston	881	\$235	\$266
Madison	1,043	\$321	\$308
Monroe	15,686	\$5,446	\$347
Montgomery	799	\$324	\$405
Nassau	37,682	\$13,440	\$357
Niagara	3,872	\$1,148	\$297
Oneida	3,707	\$1,406	\$379
Onondaga	10,132	\$3,643	\$360
Ontario	2,078	\$529	\$254

Rest of State			
Orange	9,391	\$3,320	\$354
Orleans	471	\$166	\$352
Oswego	1,514	\$466	\$308
Otsego	930	\$256	\$275
Putnam	2,629	\$627	\$239
Rensselaer	3,989	\$1,223	\$307
Rockland	8,635	\$3,256	\$377
St. Lawrence	1,243	\$377	\$303
Saratoga	4,858	\$1,069	\$220
Schenectady	3,593	\$1,327	\$369
Schoharie	374	\$98	\$261
Schuyler	270	\$72	\$266
Seneca	470	\$159	\$338
Steuben	1,597	\$480	\$300
Suffolk	38,835	\$15,207	\$392
Sullivan	1,577	\$640	\$406
Tioga	866	\$230	\$265
Tompkins	1,945	\$449	\$231
Ulster	3,372	\$1,068	\$317
Warren	1,015	\$296	\$292
Washington	751	\$241	\$320
Wayne	1,723	\$530	\$308
Westchester	28,353	\$11,229	\$396
Wyoming	621	\$154	\$249
Yates	289	\$94	\$326
Unclassified*	19	\$3	\$151
Other**	50,471	\$5,956	\$118
Total Residents:	491,430	\$239,393	\$487
Part Year Residents:	5,644	\$893	\$158
Non-Residents:	<u>47,317</u>	<u>\$5,406</u>	<u>\$114</u>
Grand Total:	544,391	\$245,693	\$451

* Place of residence cannot be determined from return.

** Includes returns with out-of-state addresses.

Table 4

**Child and Dependent Care Credit
By New York State Adjusted Gross Income
For Tax Year 2009**

NYSAGI	# Credits	# Credits Cumulative	# Credits Cumulative Percent	\$ Amount (000's)	\$ Amount Cumulative (000's)	\$ Amount Cumulative Percent	Average Credit
Less Than \$5,000	3,676	3,676	0.7%	\$1,750	\$1,750	0.7%	\$476
\$5,000- \$9,999	13,036	16,712	3.1%	\$8,300	\$10,050	4.1%	\$637
\$10,000- \$19,999	41,067	57,779	10.6%	\$29,914	\$39,964	16.3%	\$728
\$20,000- \$29,999	75,298	133,077	24.4%	\$70,729	\$110,693	45.1%	\$939
\$30,000- \$39,999	70,865	203,942	37.5%	\$57,776	\$168,469	68.6%	\$815
\$40,000- \$49,999	49,374	253,316	46.5%	\$32,093	\$200,562	81.6%	\$650
\$50,000- \$59,999	35,893	289,209	53.1%	\$16,299	\$216,860	88.3%	\$454
\$60,000- \$74,999	42,109	331,318	60.9%	\$6,018	\$222,878	90.7%	\$143
\$75,000- \$99,999	58,539	389,857	71.6%	\$6,534	\$229,412	93.4%	\$112
\$100,000- \$199,999	111,291	501,148	92.1%	\$11,915	\$241,327	98.2%	\$107
\$200,000 & Over	43,243	544,391	100.0%	\$4,366	\$245,693	100.0%	\$101
Totals	544,391			\$245,693			\$451

Table 5a

**Child & Dependent Care Credit By Place of Residence
And Single Filing Status for Tax Year 2009***

County	# Credits	\$ Amount (000's) Average Credit	
Manhattan	2,015	\$1,611	\$799
Bronx	4,137	\$3,428	\$829
Richmond	200	\$135	\$676
Kings	2,179	\$1,584	\$727
Queens	1,364	\$991	\$727
New York City	9,895	\$7,748	\$783

Rest of State			
Albany	179	\$92	\$515
Allegany	27	\$15	\$552
Broome	103	\$54	\$524
Cattaraugus	39	\$15	\$397
Cayuga	32	\$14	\$439
Chautauqua	70	\$34	\$489
Chemung	49	\$27	\$544
Chenago	25	\$14	\$543
Clinton	37	\$23	\$618
Columbia	21	\$11	\$518
Cortland	38	\$18	\$481
Delaware	22	\$9	\$412
Dutchess	144	\$73	\$504
Erie	611	\$312	\$511
Essex	(D)	(D)	(D)
Franklin	17	\$12	\$686
Fulton	18	\$11	\$631
Genesee	35	\$18	\$512
Greene	15	\$9	\$611
Hamilton	(D)	(D)	(D)
Herkimer	27	\$13	\$499
Jefferson	50	\$24	\$478
Lewis	12	\$5	\$420
Livingston	28	\$17	\$597
Madison	30	\$17	\$577
Monroe	547	\$314	\$574
Montgomery	27	\$15	\$565
Nassau	731	\$514	\$703
Niagara	125	\$66	\$530
Oneida	122	\$72	\$592
Onondaga	419	\$230	\$548
Ontario	64	\$35	\$548

Rest of State			
Orange	229	\$151	\$661
Orleans	17	\$12	\$686
Oswego	57	\$33	\$588
Otsego	29	\$12	\$411
Putnam	28	\$13	\$447
Rensselaer	110	\$55	\$500
Rockland	314	\$235	\$750
St. Lawrence	43	\$28	\$655
Saratoga	87	\$47	\$544
Schenectady	115	\$63	\$548
Schoharie	11	\$4	\$364
Schuyler	(D)	(D)	(D)
Seneca	12	\$6	\$492
Steuben	52	\$24	\$463
Suffolk	834	\$578	\$694
Sullivan	54	\$33	\$620
Tioga	29	\$16	\$552
Tompkins	41	\$19	\$475
Ulster	70	\$39	\$564
Warren	31	\$16	\$510
Washington	22	\$14	\$624
Wayne	50	\$33	\$655
Westchester	586	\$398	\$680
Wyoming	18	\$9	\$474
Yates	(D)	(D)	(D)
Unclassified**	0	\$0	\$0
Other+	400	\$119	\$298
Total Residents:	16,340	\$11,672	\$714
Part Year Residents:	151	\$33	\$222
Non-Residents:	<u>330</u>	<u>\$100</u>	<u>\$302</u>
Grand Total:	16,821	\$11,805	\$702

* 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.

+ Includes returns with out-of-state addresses.

NOTES:

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

Table 5b

**Child & Dependent Care Credit By Place of Residence
And Married Joint & Qualifying Widow Filing Status for Tax Year 2009***

County	# Credits	\$ Amount (000's) Average Credit	
Manhattan	12,208	\$2,674	\$219
Bronx	7,781	\$2,910	\$374
Richmond	5,761	\$1,146	\$199
Kings	22,813	\$8,281	\$363
Queens	20,150	\$6,434	\$319
New York City	68,713	\$21,444	\$312

Rest of State			
Albany	4,112	\$589	\$143
Allegany	366	\$64	\$174
Broome	1,832	\$310	\$169
Cattaraugus	683	\$137	\$200
Cayuga	709	\$109	\$154
Chautauqua	968	\$192	\$199
Chemung	893	\$142	\$159
Chenago	478	\$100	\$210
Clinton	1,060	\$179	\$169
Columbia	611	\$95	\$156
Cortland	614	\$120	\$196
Delaware	322	\$79	\$246
Dutchess	4,435	\$646	\$146
Erie	10,579	\$1,517	\$143
Essex	(D)	(D)	(D)
Franklin	442	\$98	\$222
Fulton	375	\$80	\$214
Genesee	617	\$91	\$148
Greene	390	\$68	\$175
Hamilton	17	\$3	\$177
Herkimer	590	\$124	\$210
Jefferson	1,144	\$267	\$233
Lewis	223	\$37	\$168
Livingston	618	\$106	\$172
Madison	725	\$129	\$178
Monroe	9,017	\$1,271	\$141
Montgomery	427	\$82	\$192
Nassau	22,701	\$3,911	\$172
Niagara	2,360	\$359	\$152
Oneida	2,218	\$477	\$215
Onondaga	5,717	\$900	\$157
Ontario	1,473	\$211	\$144

Rest of State			
Orange	5,353	\$928	\$173
Orleans	283	\$56	\$198
Oswego	1,004	\$188	\$187
Otsego	644	\$120	\$186
Putnam	2,001	\$301	\$150
Rensselaer	2,390	\$332	\$139
Rockland	5,449	\$1,158	\$213
St. Lawrence	832	\$162	\$195
Saratoga	3,688	\$479	\$130
Schenectady	2,031	\$337	\$166
Schoharie	273	\$45	\$166
Schuyler	(D)	(D)	(D)
Seneca	298	\$60	\$201
Steuben	1,095	\$217	\$199
Suffolk	22,945	\$4,015	\$175
Sullivan	829	\$171	\$207
Tioga	599	\$112	\$187
Tompkins	1,384	\$209	\$151
Ulster	2,155	\$362	\$168
Warren	673	\$118	\$175
Washington	476	\$90	\$189
Wayne	1,137	\$194	\$170
Westchester	15,061	\$2,605	\$173
Wyoming	432	\$74	\$170
Yates	(D)	(D)	(D)
Unclassified**	(D)	(D)	(D)
Other+	41,301	\$3,246	\$79
Total Residents:	215,664	\$46,266	\$215
Part Year Residents:	3,602	\$363	\$101
Non-Residents:	39,290	\$3,040	\$77
Grand Total:	258,556	\$49,668	\$192

* 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.

+ Includes returns with out-of-state addresses.

NOTES:

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

Table 5c

**Child & Dependent Care Credit By Place of Residence
And Head of Household Filing Status for Tax Year 2009***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	20,698	\$14,957	\$723
Bronx	48,881	\$38,467	\$787
Richmond	5,229	\$3,226	\$617
Kings	56,984	\$41,892	\$735
Queens	36,046	\$26,000	\$721
New York City	167,838	\$124,543	\$742
Rest of State			
Albany	2,958	\$1,779	\$601
Allegany	124	\$69	\$558
Broome	1,018	\$521	\$512
Cattaraugus	342	\$171	\$499
Cayuga	389	\$193	\$495
Chautauqua	606	\$268	\$443
Chemung	469	\$252	\$538
Chenago	213	\$106	\$497
Clinton	423	\$229	\$541
Columbia	235	\$124	\$526
Cortland	264	\$137	\$520
Delaware	171	\$79	\$463
Dutchess	2,286	\$1,295	\$567
Erie	7,277	\$4,221	\$580
Essex	137	\$65	\$474
Franklin	323	\$167	\$515
Fulton	298	\$164	\$551
Genesee	250	\$130	\$522
Greene	155	\$92	\$593
Hamilton	(D)	(D)	(D)
Herkimer	306	\$186	\$608
Jefferson	520	\$263	\$506
Lewis	52	\$29	\$548
Livingston	235	\$111	\$474
Madison	288	\$175	\$609
Monroe	6,122	\$3,860	\$631
Montgomery	345	\$226	\$656
Nassau	14,250	\$9,015	\$633
Niagara	1,387	\$723	\$521
Oneida	1,367	\$857	\$627
Onondaga	3,996	\$2,514	\$629
Ontario	541	\$282	\$521
Rest of State			
Orange	3,809	\$2,241	\$588
Orleans	171	\$98	\$576
Oswego	453	\$245	\$540
Otsego	257	\$124	\$482
Putnam	600	\$314	\$524
Rensselaer	1,489	\$836	\$561
Rockland	2,872	\$1,862	\$648
St. Lawrence	368	\$187	\$508
Saratoga	1,083	\$543	\$501
Schenectady	1,447	\$927	\$641
Schoharie	90	\$48	\$538
Schuyler	83	\$36	\$429
Seneca	160	\$93	\$580
Steuben	450	\$238	\$530
Suffolk	15,056	\$10,614	\$705
Sullivan	694	\$435	\$627
Tioga	238	\$101	\$426
Tompkins	520	\$220	\$424
Ulster	1,147	\$667	\$581
Warren	311	\$163	\$523
Washington	253	\$137	\$542
Wayne	536	\$304	\$567
Westchester	12,706	\$8,226	\$647
Wyoming	171	\$72	\$423
Yates	85	\$46	\$536
Unclassified**	(D)	(D)	(D)
Other+	8,770	\$2,591	\$295
Total Residents:	259,426	\$181,455	\$699
Part Year Residents:	1,891	\$497	\$263
Non-Residents:	<u>7,697</u>	<u>\$2,267</u>	<u>\$295</u>
Grand Total:	269,014	\$184,219	\$685

* 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.

+ Includes returns with out-of-state addresses.

NOTES:

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

Table 6

**Child & Dependent Care Credit For Resident
Married Filing Joint Returns By Number of Wage
Earners and Place of Residence for Tax Year 2009**

County	One Wage Earner			Two Wage Earners		
	# Credits	\$ Allowed	Average Credit	# Credits	\$ Allowed	Average Credit
Manhattan	2,733	\$739,020	\$270	9,029	\$1,842,553	\$204
Bronx	1,400	\$724,254	\$517	6,397	\$2,024,160	\$316
Richmond	575	\$154,732	\$269	5,117	\$877,531	\$171
Kings	4,689	\$2,167,553	\$462	16,807	\$5,367,845	\$319
Queens	3,298	\$1,580,059	\$479	16,197	\$4,598,216	\$284
New York City	12,695	\$5,365,618	\$423	53,547	\$14,710,305	\$275
Rest of State	15,345	\$3,284,435	\$214	131,452	\$20,831,257	\$158
Total Residents:	28,040	\$8,650,053	\$308	184,999	\$35,541,562	\$192

NOTE: Information for this table was estimated from a sample of 2009 tax returns.

Table 7

**Child & Dependent Care Credit
As Percent of All Returns With Dependents
by Place of Residence for Tax Year 2009***

County	# Returns with Credits	# Returns With Dependents	Credits as Percent of Returns With Dependents
Manhattan	34,921	201,801	17.3%
Bronx	60,799	291,509	20.9%
Richmond	11,190	77,331	14.5%
Kings	81,976	430,150	19.1%
Queens	57,560	381,792	15.1%
New York City	246,446	1,382,583	17.8%

Rest of State			
Albany	7,249	42,986	16.9%
Allegany	517	6,428	8.0%
Broome	2,953	27,320	10.8%
Cattaraugus	1,064	11,261	9.4%
Cayuga	1,130	10,833	10.4%
Chautauqua	1,644	18,582	8.8%
Chemung	1,411	12,873	11.0%
Chenago	716	7,510	9.5%
Clinton	1,520	11,441	13.3%
Columbia	867	8,593	10.1%
Cortland	916	6,652	13.8%
Delaware	515	5,657	9.1%
Dutchess	6,865	45,372	15.1%
Erie	18,467	131,991	14.0%
Essex	545	4,905	11.1%
Franklin	782	6,910	11.3%
Fulton	691	8,085	8.5%
Genesee	902	8,853	10.2%
Greene	560	6,626	8.5%
Hamilton	26	\$556	4.7%
Herkimer	923	9,193	10.0%
Jefferson	1,714	15,241	11.2%
Lewis	287	3,511	8.2%
Livingston	881	8,765	10.1%
Madison	1,043	9,830	10.6%
Monroe	15,686	113,174	13.9%
Montgomery	799	8,313	9.6%
Nassau	37,682	231,176	16.3%
Niagara	3,872	32,025	12.1%
Oneida	3,707	33,856	10.9%
Onondaga	10,132	71,075	14.3%
Ontario	2,078	16,033	13.0%

Rest of State			
Orange	9,391	64,238	14.6%
Orleans	471	6,212	7.6%
Oswego	1,514	18,642	8.1%
Otsego	930	7,803	11.9%
Putnam	2,629	16,071	16.4%
Rensselaer	3,989	23,493	17.0%
Rockland	8,635	51,394	16.8%
St. Lawrence	1,243	14,772	8.4%
Saratoga	4,858	33,635	14.4%
Schenectady	3,593	24,277	14.8%
Schoharie	374	3,848	9.7%
Schuylar	270	2,605	10.4%
Seneca	470	4,699	10.0%
Steuben	1,597	14,499	11.0%
Suffolk	38,835	255,122	15.2%
Sullivan	1,577	11,908	13.2%
Tioga	866	7,909	10.9%
Tompkins	1,945	11,354	17.1%
Ulster	3,372	26,375	12.8%
Warren	1,015	9,732	10.4%
Washington	751	8,618	8.7%
Wayne	1,723	15,046	11.5%
Westchester	28,353	163,251	17.4%
Wyoming	621	5,711	10.9%
Yates	289	3,373	8.6%
Unclassified*	19	421	4.5%
Other**	50,471	335,480	15.0%
Total Residents:	491,430	3,103,937	15.8%
Part Year Residents:	5,644	38,090	14.8%
Non-Residents:	47,317	316,670	14.9%
Grand Total:	544,391	3,458,697	15.7%

* Place of residence cannot be determined from return.

** Includes returns with out-of-state addresses.

Table 8a

**Child & Dependent Care Credit By
Place of Residence
For One Qualifying Person for Tax Year 2009**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	24,510	\$12,051	\$492
Bronx	44,049	\$26,970	\$612
Richmond	7,690	\$2,640	\$343
Kings	60,140	\$32,758	\$545
Queens	41,795	\$21,113	\$505
New York City	178,184	\$95,532	\$536
Rest of State			
Albany	4,771	\$1,501	\$315
Allegany	332	\$88	\$264
Broome	1,953	\$534	\$274
Cattaraugus	682	\$178	\$261
Cayuga	742	\$195	\$263
Chautauqua	1,067	\$286	\$268
Chemung	921	\$260	\$282
Chenago	456	\$129	\$282
Clinton	982	\$268	\$273
Columbia	595	\$141	\$237
Cortland	601	\$174	\$290
Delaware	347	\$104	\$298
Dutchess	4,561	\$1,232	\$270
Erie	11,748	\$3,506	\$298
Essex	359	\$83	\$231
Franklin	505	\$173	\$342
Fulton	498	\$163	\$327
Genesee	590	\$140	\$237
Greene	397	\$101	\$254
Hamilton	(D)	(D)	(D)
Herkimer	608	\$191	\$313
Jefferson	1,121	\$312	\$278
Lewis	180	\$33	\$186
Livingston	583	\$150	\$258
Madison	648	\$179	\$276
Monroe	9,646	\$3,090	\$320
Montgomery	536	\$201	\$376
Nassau	24,362	\$7,935	\$326
Niagara	2,554	\$699	\$274
Oneida	2,470	\$818	\$331
Onondaga	6,542	\$2,119	\$324
Ontario	1,269	\$318	\$250

Rest of State			
Orange	6,306	\$1,970	\$312
Orleans	325	\$101	\$311
Oswego	1,041	\$297	\$285
Otsego	626	\$156	\$250
Putnam	1,604	\$363	\$226
Rensselaer	2,700	\$746	\$276
Rockland	5,344	\$1,816	\$340
St. Lawrence	761	\$209	\$275
Saratoga	3,058	\$663	\$217
Schenectady	2,396	\$804	\$336
Schoharie	254	\$66	\$261
Schuyler	191	\$47	\$247
Seneca	319	\$100	\$315
Steuben	985	\$278	\$283
Suffolk	25,462	\$8,640	\$339
Sullivan	1,051	\$374	\$356
Tioga	554	\$136	\$246
Tompkins	1,250	\$281	\$225
Ulster	2,335	\$660	\$283
Warren	723	\$197	\$272
Washington	525	\$163	\$311
Wayne	1,088	\$308	\$283
Westchester	17,873	\$6,466	\$362
Wyoming	405	\$87	\$215
Yates	185	\$55	\$297
Unclassified*	(D)	(D)	(D)
Other**	29,309	\$3,318	\$113
Total Residents:	336,465	\$145,616	\$433
Part Year Residents:	3,940	\$572	\$145
Non-Residents:	<u>27,109</u>	<u>\$2,956</u>	<u>\$109</u>
Grand Total:	367,514	\$149,143	\$406

* Place of residence cannot be determined from return.

** Includes returns with out-of-state addresses.

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

Table 8b

**Child & Dependent Care Credit By
Place of Residence
For Two or More Qualifying Persons for Tax Year 2009**

County	# Credits	\$ Amount (000's) Average Credit	
Manhattan	10,411	\$7,192	\$691
Bronx	16,750	\$17,835	\$1,065
Richmond	3,500	\$1,866	\$533
Kings	21,836	\$18,998	\$870
Queens	15,765	\$12,313	\$781
New York City	68,262	\$58,203	\$853

Rest of State			
Albany	2,478	\$959	\$387
Allegany	185	\$60	\$324
Broome	1,000	\$351	\$351
Cattaraugus	382	\$145	\$379
Cayuga	388	\$121	\$311
Chautauqua	577	\$209	\$362
Chemung	490	\$161	\$329
Chenago	260	\$91	\$350
Clinton	538	\$162	\$302
Columbia	272	\$89	\$326
Cortland	315	\$102	\$323
Delaware	168	\$64	\$381
Dutchess	2,304	\$781	\$339
Erie	6,719	\$2,544	\$379
Essex	186	\$58	\$312
Franklin	277	\$103	\$373
Fulton	193	\$93	\$481
Genesee	312	\$99	\$319
Greene	163	\$68	\$419
Hamilton	(D)	(D)	(D)
Herkimer	315	\$133	\$423
Jefferson	593	\$242	\$408
Lewis	107	\$38	\$351
Livingston	298	\$84	\$282
Madison	395	\$143	\$361
Monroe	6,040	\$2,355	\$390
Montgomery	263	\$122	\$466
Nassau	13,320	\$5,505	\$413
Niagara	1,318	\$449	\$341
Oneida	1,237	\$588	\$475
Onondaga	3,590	\$1,524	\$425
Ontario	809	\$211	\$261

Rest of State			
Orange	3,085	\$1,350	\$438
Orleans	146	\$65	\$444
Oswego	473	\$169	\$357
Otsego	304	\$99	\$326
Putnam	1,025	\$264	\$258
Rensselaer	1,289	\$477	\$370
Rockland	3,291	\$1,440	\$438
St. Lawrence	482	\$168	\$348
Saratoga	1,800	\$407	\$226
Schenectady	1,197	\$523	\$437
Schoharie	120	\$31	\$262
Schuyler	79	\$25	\$312
Seneca	151	\$58	\$386
Steuben	612	\$201	\$329
Suffolk	13,373	\$6,567	\$491
Sullivan	526	\$266	\$506
Tioga	312	\$93	\$299
Tompkins	695	\$168	\$241
Ulster	1,037	\$408	\$393
Warren	292	\$99	\$341
Washington	226	\$77	\$343
Wayne	635	\$222	\$349
Westchester	10,480	\$4,764	\$455
Wyoming	216	\$67	\$311
Yates	104	\$39	\$376
Unclassified*	(D)	(D)	(D)
Other**	21,162	\$2,638	\$125

Total Residents:	154,965	\$93,778	\$605
Part Year Residents:	1,704	\$321	\$188
Non-Residents:	20,208	\$2,451	\$121
Grand Total:	176,877	\$96,550	\$546

* Place of residence cannot be determined from return.

** Includes returns with out-of-state addresses.

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



Appendix - Form IT-216



Claim for Child and Dependent Care Credit

New York State • New York City

Attach this form to Form IT-150, IT-201, or IT-203.

Name(s) as shown on return	▼ Your social security number
----------------------------	-------------------------------

1 Have you already filed your 2009 New York State income tax return?..... Yes No
 If Yes, you must file an amended New York State return and attach a copy of this claim.

2 Persons or organizations who provided the care. (If you have more than two providers, see instructions.)

A – Care provider’s first name, middle initial, and last name	B – Address	C – Identifying number (SSN or EIN)	D – Amount paid (see instructions)
		• <input style="width: 100%;" type="text"/>	• <input style="width: 50%;" type="text"/> . <input style="width: 50%;" type="text"/>
		• <input style="width: 100%;" type="text"/>	• <input style="width: 50%;" type="text"/> . <input style="width: 50%;" type="text"/>

3 Qualifying persons you are claiming. List in order from youngest to oldest.
 (If you are claiming more than four qualifying persons, mark an X in the box and see instructions.)

A – First name and middle initial	B – Last name	C – Qualified expenses paid in 2009	D – Person with disability (see instr.)	E – Social security number	F – Year of birth
			• <input type="checkbox"/>	• <input style="width: 100%;" type="text"/>	• <input style="width: 50%;" type="text"/>
			• <input type="checkbox"/>	• <input style="width: 100%;" type="text"/>	• <input style="width: 50%;" type="text"/>
			• <input type="checkbox"/>	• <input style="width: 100%;" type="text"/>	• <input style="width: 50%;" type="text"/>
			• <input type="checkbox"/>	• <input style="width: 100%;" type="text"/>	• <input style="width: 50%;" type="text"/>

3a Total of line 3, column C amounts. Include amounts from additional sheet(s), if any **3a.**

4 Can you claim an exemption for all the qualified persons listed on line 3 and any additional sheet(s)?..... Yes No
Note: On line 5, if you are claiming expenses paid for a dependent child born in 1996, enter that child’s birth month here.
 Include as qualified expenses only those paid from January 1, 2009, through the day preceding the child’s 13th birthday.

5 Enter the **smallest** of:
 – line 3a above; **or**
 – federal Form 2441, line 3; **or**
 – 3,000 if one qualifying person, or 6,000 if two or more qualifying persons

	Dollars	Cents
5.	<input style="width: 100%;" type="text"/>	<input style="width: 50%;" type="text"/>
6. Enter your earned income (see instructions)	<input style="width: 100%;" type="text"/>	<input style="width: 50%;" type="text"/>
7. If your filing status is ② Married filing joint return, enter your spouse’s earned income; all others, enter the amount from line 6 (see instructions)	<input style="width: 100%;" type="text"/>	<input style="width: 50%;" type="text"/>
8. Enter the smallest of line 5, 6, or 7	<input style="width: 100%;" type="text"/>	<input style="width: 50%;" type="text"/>

9 Enter the amount from: federal Form 1040A, line 22, or federal Form 1040, line 38 **9.**

10 Enter the decimal amount that applies to the amount on line 9 from the *Table for line 10* in the instructions **10.**

11 Multiply line 8 by the decimal amount on line 10 (enter here and on line 12 on the back) **11.**

Please file this original scannable credit form with the Tax Department.



Dollars Cents

- 12 Amount from line 11 12. .
- 13 Enter below your New York adjusted gross income (Form IT-150 filers, line 21;
Form IT-201 filers, line 33; Form IT-203 filers, line 32)
New York adjusted gross income .
- Use the *New York State child and dependent care credit limitation table* in the instructions to determine the decimal to be entered on this line 13. .
- 14 Multiply line 12 by the decimal amount on line 13. This is your **New York State** child and dependent care credit (*see instructions*) 14. .

Part-year New York State residents

- 15 Enter the amount from Form IT-203, line 40 15. .
If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**
If line 15 is less than line 14, **continue on line 16 below.**
- 16 Subtract line 15 from line 14. **This is your excess child and dependent care credit** 16. .
- 17 Enter the amount from Form IT-203-ATT, line 29 (*If you are not required to file Form IT-203-ATT, leave blank and continue on line 18 below.*) 17. .
If line 17 is equal to or more than line 16, **stop. Do not continue with this worksheet.** Enter the line 16 amount on Form IT-203-ATT, line 30.
If line 17 is less than line 16, enter the line 16 amount on Form IT-203-ATT, line 30, and continue on line 18 below.
- 18 Subtract line 17 from line 16. **This is your remaining excess child and dependent care credit** 18. .
- 19 Enter the amount from line 18, Column D, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 19. .
- 20 Enter the amount from line 18, Column A, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 20. .
- 21 Divide line 19 by line 20 (*round the result to the fourth decimal place*).
This amount cannot exceed 100% (1.0000)..... 21. .
- 22 Multiply line 18 by line 21. Enter the result here and on Form IT-203-ATT, line 9. **This is the refundable portion of your New York State part-year resident child and dependent care credit.** 22. .

New York City child and dependent care credit

If you were a resident of New York City at any time during 2009 **and** your federal adjusted gross income (on Form IT-150, line 11; IT-201, line 19; or IT-203, line 19, *Federal amount column*) is \$30,000 or less **and** you listed a child under 4 years old as of December 31, 2009 on line 3, complete line 23 and see page 4 of the instructions.

- 23 Enter the portion of the total expenses from line 3a that was paid for children under 4 years old 23. .
IT-150 and IT-201 filers:
- 24 Refundable New York City child and dependent care credit (*from Worksheet 1, line 7 or line 13*) 24. .
- 25 Add lines 23 and 24 25. .
IT-150 filers: Enter the line 25 amount on Form IT-150, line 39
IT-201 filers: Enter the line 25 amount on Form IT-201, line 64
- 26 Part-year New York City resident nonrefundable New York City child and dependent care credit (*from Worksheet 1, line 8*) 26. .
IT-201 filers: Enter the line 26 amount on Form IT-201-ATT, line 9a
- IT-203 filers:**
- 27 Nonrefundable portion of your part-year New York City resident New York City child and dependent care credit (*from Worksheet 1, line 8*); also enter this amount on Form IT-203, line 52b 27. .
- 28 Refundable portion of your part-year New York City resident New York City child and dependent care credit (*from Worksheet 1, line 13*); also enter this amount on Form IT-203-ATT, line 9a 28. .
- Part-year New York City resident filers only:**
- 29 Enter the amount from Worksheet 1, line 10 29. .
- 30 Enter the amount from Worksheet 1, line 11 30. .

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Please file this original scannable credit form with the Tax Department.

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

New York State Department of Taxation and Finance
Office of Tax Policy Analysis
W.A. Harriman State Campus Office
Albany, New York 12227
Phone (518-457-3187)