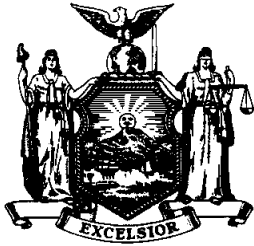


ANNUAL STATISTICAL REPORT



December 2012

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# **The New York State Child and Dependent Care Credit**

*Background and Statistical  
Analysis For Tax Year 2010*

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# Contents

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	<a href="#">Statistical Highlights</a>	1
	<a href="#">Introduction and Background</a>	3
	<a href="#">Overview of Statistical Tables</a>	9
<b>Tables</b>		
	<b>Table 1:</b> History of Credit	4
	<b>Table 2:</b> State Child and Dependent Care Tax Provisions as of January 1, 2011	7
	<b>Table 3:</b> Child and Dependent Care Credit By Place of Residence for Tax Year 2010	11
	<b>Table 3a:</b> New York City Child and Dependent Care Credit By Place of Residence for Tax Year 2010	12
	<b>Table 4:</b> Child and Dependent Care Credit By New York State Adjusted Gross Income for Tax Year 2010	12
	<b>Table 5a:</b> Child and Dependent Care Credit By Place of Residence and Single Filing Status for Tax Year 2010	13
	<b>Table 5b:</b> Child and Dependent Care Credit By Place of Residence And Married Joint and Qualifying Widow Filing Status for Tax Year 2010	14
	<b>Table 5c:</b> Child and Dependent Care Credit By Place of Residence And Head of Household Filing Status for Tax Year 2010	15
	<b>Table 6:</b> Child and Dependent Care Credit for Resident Married Filing Joint Returns By Number of Wage Earners and Place of Residence for Tax Year 2010	16
	<b>Table 7:</b> Child and Dependent Care Credit As Percent of All Returns With Dependents by Place of Residence for Tax Year 2010	17
	<b>Table 8a:</b> Child and Dependent Care Credit By Place of Residence For One Qualifying Person for Tax Year 2010	18
	<b>Table 8b:</b> Child and Dependent Care Credit By Place of Residence for Two or More Qualifying Persons for Tax Year 2010	19

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Figures	<b>Figure 1:</b> Maximum New York State Child and Dependent Care Credit: Tax Year 2010	4
	<b>Figure 2:</b> Total New York State Child Dependent Care Credit Claimed 2006-2010	5
	<b>Figure 3:</b> Total New York State Child Dependent Credit Claimants 2006-2010	5

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Appendix	Appendix: Form IT-216	A-1
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# Statistical Highlights

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*Statistical Highlights of  
the Child and Dependent  
Care Credit for the 2010  
Tax Year*

- Nearly 512,000 resident and nonresident taxpayers claimed \$199.6 million in child and dependent care credit for the 2010 tax year. The average credit taken was \$547 in New York City compared to the statewide average of \$390.
- Approximately 88 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.
- Married joint and qualifying widow 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 15 percent of all taxpayers with dependents claimed the child and dependent care credit.
- Over 346,600, or 67.8 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$370 while those with two or more qualifying persons received an average credit of \$433.



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# Introduction and Background

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This report provides a statistical overview of New York's child and dependent care credit (CDCC) for tax year 2010. 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 2010 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:

	Before 1996	1996	1997	1998	1999	2000-02	2003-11*
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 2010

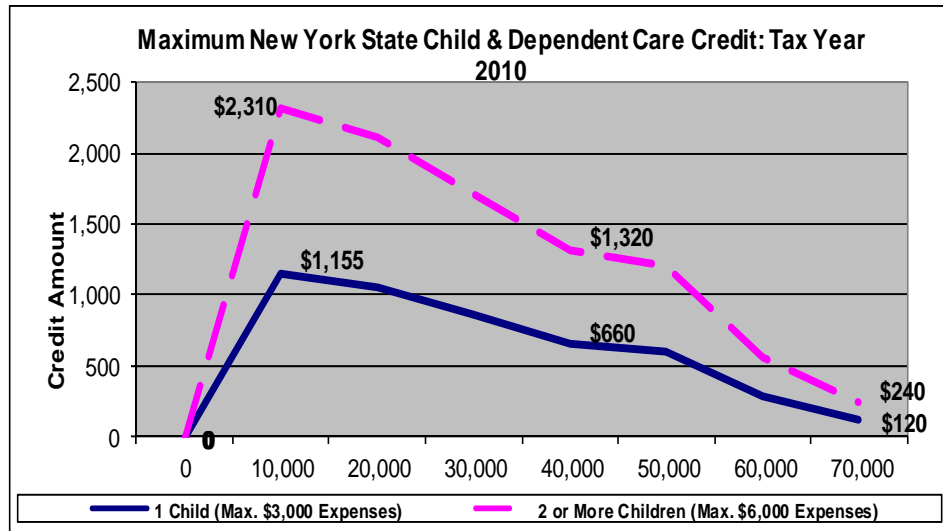
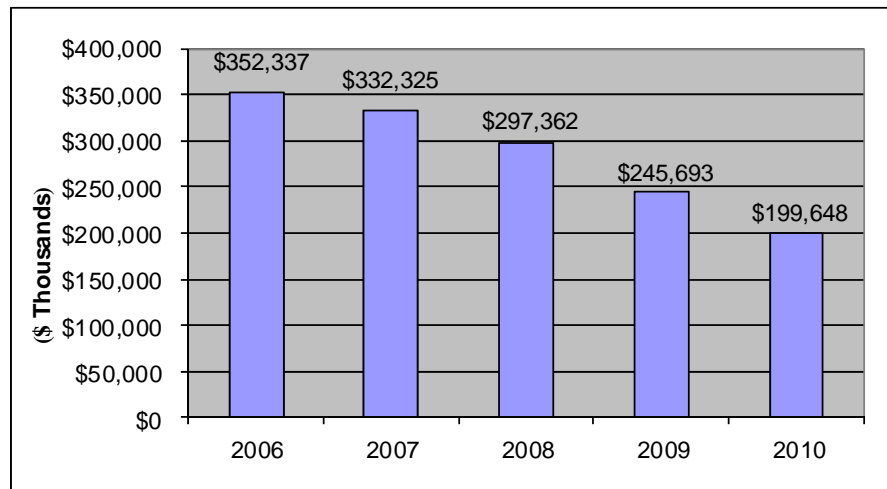


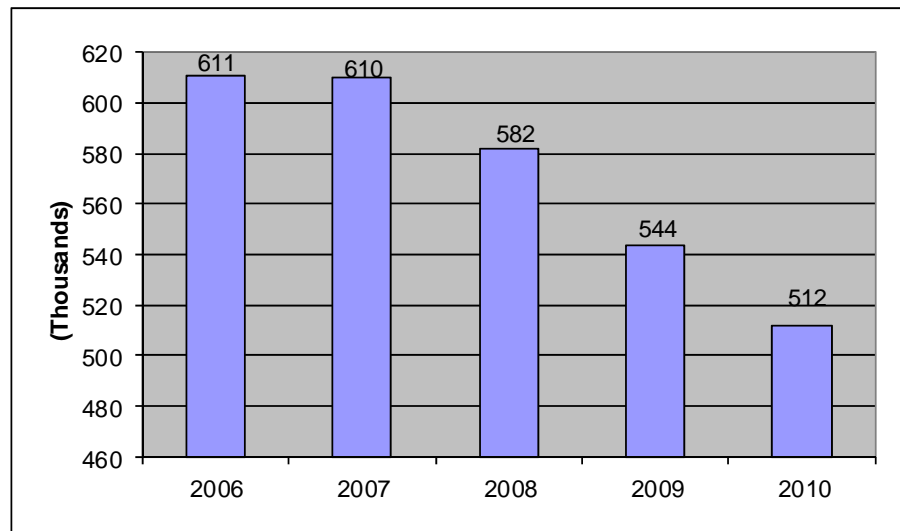


Figure 2: Total New York State Child Dependent Care Credit Claimed 2006-2010



The total child dependent care credit decreased from approximately \$245.7 million in 2009 to \$199.6 million in 2010. Figure 2 shows how the total credit claimed has varied over this time frame. Nearly 512,000 returns claimed the child dependent care credit in 2010. This is a 6.0 percent decrease over what was taken in 2009. Figure 3 shows credit claimants since tax year 2006.

Figure 3: Total New York State Child Dependent Credit Claimants 2006-2010



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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.

*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 2010, 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, 2011**

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)
<b>Federal</b>	<b>100%</b>	<b>N/A</b>	<b>No</b>	<b>FAGI</b>	<b>\$0 - \$15,000</b>	<b>35.00%</b>	<b>\$43,001 and over</b>	<b>20.00%</b>
AR	20%	Credit	Yes/No	N/A	Same as Federal	7.00%	Same as Federal	4.00%
CA	50%	Credit	No	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	\$53,520 and over	7.80%	\$0 - \$2,676	1.60%
IA	75%	Credit	Yes	low a 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 - \$23,720	35.00%	\$37,370 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%
<b>NY</b>	<b>110%</b>	<b>Credit</b>	<b>Yes</b>	<b>New York AGI</b>	<b>\$0 - \$25,000</b>	<b>38.50%</b>	<b>\$65,000 and over</b>	<b>4.00%</b>
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 - \$37,050	14.00%	\$46,351 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).



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# Overview of Statistical Tables

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The following tables present information regarding the child and dependent care credit claimed by New York State income taxpayers on returns filed for the 2010 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 2010. A total of 511,578 resident and nonresident taxpayers claimed \$199.6 million in credit with an average credit taken of \$390. Approximately \$120 million, or 60 percent, of the total credit was claimed by taxpayers residing in New York City. These taxpayers accounted for 43 percent of credits claimed and their average credit was \$547. 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 \$40.7 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 \$657.

Table 3a 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 2010. A total of 23,483 New York City resident and part-year resident taxpayers claimed \$9.7 million in credit with an average credit taken of \$414. The \$3.4 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 8,270. Credit claimants in Queens County had the highest average credit of \$429.

Table 4 presents the number and dollar amount of credit claimed by New York State adjusted gross income class for tax year 2010. The table shows that 88 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.

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Tables 5a-c contain information on the child and dependent care credit by filing status and county of residence in tax year 2010. The tables illustrate that taxpayers filing as head of household constituted the largest category with over \$146 million of credit claimed by over 240,600 taxpayers. Taxpayers filing as married joint/qualifying widower or head of household claimed \$191.4 million of the \$199.6 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 2010. 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 \$101 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 14.6 percent of all taxpayers with dependents claimed the child and dependent care credit in 2010. This ranges from a low of 4.4 percent in Hamilton County to a high of 17.6 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 2010. The tables show that 346,640 or 67.8 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$370 while those with two or more qualifying persons received an average credit of \$433.

Table 3

**Child & Dependent Care Credit By  
Place of Residence for Tax Year 2010**

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	31,656	\$15,026	\$475
Bronx	51,944	\$34,127	\$657
Richmond	10,667	\$3,809	\$357
Kings	73,365	\$40,670	\$554
Queens	52,071	\$26,608	\$511
New York City	219,703	\$120,241	\$547

<b>Rest of State</b>			
Albany	6,944	\$2,135	\$307
Allegany	489	\$128	\$261
Broome	2,777	\$790	\$284
Cattaraugus	1,055	\$287	\$272
Cayuga	1,145	\$295	\$258
Chautauqua	1,663	\$465	\$279
Chemung	1,398	\$378	\$271
Chenago	711	\$200	\$281
Clinton	1,485	\$394	\$265
Columbia	853	\$218	\$255
Cortland	882	\$251	\$284
Delaware	511	\$162	\$317
Dutchess	6,632	\$1,788	\$270
Erie	17,672	\$5,215	\$295
Essex	527	\$130	\$246
Franklin	757	\$246	\$325
Fulton	709	\$242	\$342
Genesee	886	\$231	\$261
Greene	550	\$164	\$298
Hamilton	24	\$6	\$267
Herkimer	846	\$270	\$319
Jefferson	1,622	\$471	\$291
Lewis	309	\$69	\$224
Livingston	897	\$227	\$253
Madison	989	\$259	\$262
Monroe	15,447	\$4,851	\$314
Montgomery	749	\$279	\$372
Nassau	36,350	\$11,236	\$309
Niagara	3,784	\$1,029	\$272
Oneida	3,639	\$1,223	\$336
Onondaga	9,725	\$3,120	\$321
Ontario	2,037	\$506	\$249

<b>Rest of State</b>			
Orange	8,781	\$2,675	\$305
Orleans	445	\$142	\$319
Oswego	1,418	\$393	\$277
Otsego	892	\$227	\$255
Putnam	2,574	\$526	\$204
Rensselaer	3,839	\$1,084	\$282
Rockland	8,177	\$2,729	\$334
St. Lawrence	1,213	\$343	\$283
Saratoga	5,022	\$1,039	\$207
Schenectady	3,422	\$1,126	\$329
Schoharie	360	\$94	\$261
Schuyler	251	\$66	\$261
Seneca	468	\$141	\$302
Steuben	1,634	\$451	\$276
Suffolk	36,972	\$12,157	\$329
Sullivan	1,421	\$502	\$353
Tioga	829	\$203	\$245
Tompkins	1,881	\$404	\$215
Ulster	3,282	\$948	\$289
Warren	985	\$267	\$271
Washington	764	\$236	\$309
Wayne	1,691	\$481	\$284
Westchester	26,935	\$9,442	\$351
Wyoming	610	\$145	\$237
Yates	273	\$81	\$297
Unclassified*	519	\$89	\$172
Other**	53,153	\$6,150	\$116

Total Residents:	455,526	\$193,127	\$424
Part Year Residents:	6,133	\$923	\$150
Non-Residents:	49,919	\$5,598	\$112
Grand Total:	511,578	\$199,648	\$390

\* Place of residence cannot be determined from return.

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

**Table 3a****New York City Child & Dependent Care Credit By  
Place of Residence for Tax Year 2010**

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	2,816	\$1,132	\$402
Bronx	6,868	\$2,866	\$417
Richmond	634	\$242	\$382
Kings	8,270	\$3,414	\$413
Queens	4,474	\$1,921	\$429
Other*	421	\$146	\$347
<b>Total:</b>	<b>23,483</b>	<b>\$9,720</b>	<b>\$414</b>

\* Includes returns with non-New York City addresses.

**Table 4****Child and Dependent Care Credit  
By New York State Adjusted Gross Income  
For Tax Year 2010**

<b>NYSAGI</b>	<b># Credits</b>	<b># Credits Cumulative</b>	<b># Credits Cumulative Percent</b>	<b>\$ Amount (000's)</b>	<b>\$ Amount Cumulative (000's)</b>	<b>\$ Amount Cumulative Percent</b>	<b>Average Credit</b>
Less Than \$5,000	2,915	2,915	0.6%	\$1,367	\$1,367	0.7%	\$469
\$5,000- \$9,999	10,032	12,947	2.5%	\$5,518	\$6,885	3.4%	\$550
\$10,000- \$19,999	34,431	47,378	9.3%	\$20,417	\$27,302	13.7%	\$593
\$20,000- \$29,999	57,641	105,019	20.5%	\$45,501	\$72,803	36.5%	\$789
\$30,000- \$39,999	66,202	171,221	33.5%	\$52,866	\$125,668	62.9%	\$799
\$40,000- \$49,999	46,260	217,481	42.5%	\$29,541	\$155,209	77.7%	\$639
\$50,000- \$59,999	34,204	251,685	49.2%	\$15,339	\$170,548	85.4%	\$448
\$60,000- \$74,999	40,585	292,270	57.1%	\$5,794	\$176,343	88.3%	\$143
\$75,000- \$99,999	57,432	349,702	68.4%	\$6,354	\$182,697	91.5%	\$111
\$100,000- \$199,999	113,459	463,161	90.5%	\$12,091	\$194,788	97.6%	\$107
\$200,000 & Over	48,417	511,578	100.0%	\$4,860	\$199,648	100.0%	\$100
<b>Totals</b>	<b>511,578</b>			<b>\$199,648</b>			<b>\$390</b>



**Table 5a**

**Child & Dependent Care Credit By Place of Residence  
And Single Filing Status for Tax Year 2010\***

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	1,472	\$1,008	\$685
Bronx	3,227	\$2,317	\$718
Richmond	169	\$90	\$535
Kings	1,743	\$1,111	\$637
Queens	993	\$649	\$653
New York City	7,604	\$5,175	\$681

<b>Rest of State</b>			
Albany	149	\$78	\$527
Allegany	18	\$7	\$377
Broome	83	\$39	\$469
Cattaraugus	46	\$15	\$324
Cayuga	30	\$14	\$476
Chautauqua	58	\$31	\$527
Chemung	38	\$17	\$445
Chenago	20	\$8	\$421
Clinton	37	\$17	\$471
Columbia	28	\$10	\$360
Cortland	26	\$13	\$482
Delaware	16	\$6	\$403
Dutchess	137	\$70	\$512
Erie	501	\$239	\$477
Essex	13	\$6	\$449
Franklin	18	\$10	\$536
Fulton	20	\$9	\$452
Genesee	28	\$16	\$569
Greene	15	\$10	\$659
Hamilton	(D)	(D)	(D)
Herkimer	22	\$12	\$554
Jefferson	45	\$21	\$456
Lewis	(D)	(D)	(D)
Livingston	33	\$16	\$495
Madison	23	\$12	\$526
Monroe	514	\$269	\$523
Montgomery	19	\$11	\$555
Nassau	601	\$348	\$578
Niagara	94	\$43	\$455
Oneida	119	\$62	\$517
Onondaga	386	\$187	\$484
Ontario	54	\$27	\$503

<b>Rest of State</b>			
Orange	179	\$105	\$584
Orleans	21	\$9	\$440
Oswego	57	\$24	\$427
Otsego	21	\$8	\$399
Putnam	20	\$7	\$374
Rensselaer	92	\$44	\$481
Rockland	222	\$152	\$683
St. Lawrence	35	\$21	\$601
Saratoga	77	\$37	\$479
Schenectady	105	\$54	\$514
Schoharie	(D)	(D)	(D)
Schuyler	(D)	(D)	(D)
Seneca	14	\$7	\$502
Steuben	58	\$24	\$417
Suffolk	639	\$374	\$585
Sullivan	40	\$21	\$528
Tioga	21	\$10	\$486
Tompkins	35	\$14	\$396
Ulster	63	\$33	\$529
Warren	29	\$13	\$438
Washington	25	\$14	\$542
Wayne	65	\$32	\$496
Westchester	463	\$274	\$592
Wyoming	32	\$15	\$462
Yates	(D)	(D)	(D)
Unclassified**	(D)	(D)	(D)
Other+	487	\$132	\$271
Total Residents:	13,077	\$8,093	\$619
Part Year Residents:	150	\$32	\$211
Non-Residents:	403	\$113	\$280
Grand Total:	13,630	\$8,237	\$604

\* 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 2010\***

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	12,241	\$2,405	\$196
Bronx	7,092	\$2,338	\$330
Richmond	5,703	\$1,039	\$182
Kings	22,113	\$6,897	\$312
Queens	19,323	\$5,521	\$286
New York City	66,472	\$18,200	\$274

<b>Rest of State</b>			
Albany	4,083	\$554	\$136
Allegany	350	\$63	\$181
Broome	1,703	\$278	\$163
Cattaraugus	655	\$122	\$186
Cayuga	738	\$112	\$152
Chautauqua	1,008	\$175	\$174
Chemung	896	\$138	\$154
Chenago	487	\$91	\$186
Clinton	1,025	\$165	\$161
Columbia	580	\$82	\$142
Cortland	585	\$107	\$183
Delaware	310	\$65	\$210
Dutchess	4,336	\$620	\$143
Erie	10,546	\$1,464	\$139
Essex	383	\$68	\$179
Franklin	434	\$88	\$203
Fulton	383	\$72	\$188
Genesee	609	\$98	\$160
Greene	377	\$71	\$188
Hamilton	16	\$3	\$164
Herkimer	549	\$110	\$201
Jefferson	1,079	\$228	\$212
Lewis	241	\$37	\$153
Livingston	620	\$104	\$168
Madison	695	\$115	\$165
Monroe	9,051	\$1,287	\$142
Montgomery	412	\$76	\$184
Nassau	22,732	\$3,714	\$163
Niagara	2,355	\$336	\$143
Oneida	2,198	\$438	\$199
Onondaga	5,641	\$836	\$148
Ontario	1,400	\$202	\$144

<b>Rest of State</b>			
Orange	5,170	\$855	\$165
Orleans	266	\$48	\$180
Oswego	910	\$154	\$169
Otsego	617	\$112	\$181
Putnam	1,984	\$279	\$140
Rensselaer	2,306	\$304	\$132
Rockland	5,335	\$1,076	\$202
St. Lawrence	795	\$146	\$183
Saratoga	3,838	\$486	\$127
Schenectady	2,025	\$317	\$157
Schoharie	259	\$46	\$176
Schuyler	169	\$28	\$166
Seneca	303	\$52	\$172
Steuben	1,128	\$197	\$175
Suffolk	22,758	\$3,661	\$161
Sullivan	758	\$138	\$182
Tioga	592	\$96	\$162
Tompkins	1,369	\$192	\$141
Ulster	2,106	\$343	\$163
Warren	652	\$111	\$170
Washington	484	\$87	\$180
Wayne	1,095	\$172	\$157
Westchester	14,910	\$2,418	\$162
Wyoming	438	\$73	\$168
Yates	178	\$35	\$197
Unclassified**	418	\$61	\$147
Other+	43,502	\$3,322	\$76
Total Residents:	211,831	\$41,417	\$196
Part Year Residents:	4,005	\$391	\$98
Non-Residents:	41,478	\$3,120	\$75
Grand Total:	257,314	\$44,929	\$175

\* 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.

Table 5c

**Child & Dependent Care Credit By Place of Residence  
And Head of Household Filing Status for Tax Year 2010\***

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	17,943	\$11,613	\$647
Bronx	41,625	\$29,472	\$708
Richmond	4,795	\$2,679	\$559
Kings	49,509	\$32,663	\$660
Queens	31,755	\$20,439	\$644
New York City	145,627	\$96,866	\$665
<b>Rest of State</b>			
Albany	2,712	\$1,503	\$554
Allegany	121	\$58	\$476
Broome	991	\$473	\$477
Cattaraugus	354	\$150	\$423
Cayuga	377	\$169	\$447
Chautauqua	597	\$259	\$433
Chemung	464	\$223	\$482
Chenago	204	\$101	\$494
Clinton	423	\$212	\$501
Columbia	245	\$126	\$513
Cortland	271	\$131	\$483
Delaware	185	\$90	\$489
Dutchess	2,159	\$1,097	\$508
Erie	6,625	\$3,512	\$530
Essex	131	\$55	\$423
Franklin	305	\$148	\$486
Fulton	306	\$161	\$527
Genesee	249	\$117	\$471
Greene	158	\$83	\$523
Hamilton	(D)	(D)	(D)
Herkimer	275	\$147	\$536
Jefferson	498	\$223	\$447
Lewis	(D)	(D)	(D)
Livingston	244	\$106	\$433
Madison	271	\$132	\$487
Monroe	5,882	\$3,296	\$560
Montgomery	318	\$192	\$605
Nassau	13,017	\$7,175	\$551
Niagara	1,335	\$650	\$487
Oneida	1,322	\$724	\$547
Onondaga	3,698	\$2,097	\$567
Ontario	583	\$277	\$476
<b>Rest of State</b>			
Orange	3,432	\$1,716	\$500
Orleans	158	\$85	\$536
Oswego	451	\$215	\$477
Otsego	254	\$107	\$422
Putnam	570	\$240	\$420
Rensselaer	1,441	\$735	\$510
Rockland	2,620	\$1,502	\$573
St. Lawrence	383	\$176	\$460
Saratoga	1,107	\$517	\$467
Schenectady	1,292	\$755	\$584
Schoharie	(D)	(D)	(D)
Schuyler	(D)	(D)	(D)
Seneca	151	\$82	\$544
Steuben	448	\$230	\$513
Suffolk	13,575	\$8,122	\$598
Sullivan	623	\$343	\$550
Tioga	216	\$97	\$450
Tompkins	477	\$198	\$414
Ulster	1,113	\$572	\$514
Warren	304	\$144	\$473
Washington	255	\$135	\$530
Wayne	531	\$276	\$520
Westchester	11,562	\$6,750	\$584
Wyoming	140	\$56	\$403
Yates	(D)	(D)	(D)
Unclassified**	(D)	(D)	(D)
Other+	9,164	\$2,696	\$294
Total Residents:	230,618	\$143,617	\$623
Part Year Residents:	1,978	\$500	\$253
Non-Residents:	<u>8,038</u>	<u>\$2,365</u>	<u>\$294</u>
Grand Total:	240,634	\$146,482	\$609

\* 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 2010**

	<b>One Wage Earner</b>			<b>Two Wage Earners</b>		
<b>County</b>	<b># Credits</b>	<b>\$ Allowed</b>	<b>Average Credit</b>	<b># Credits</b>	<b>\$ Allowed</b>	<b>Average Credit</b>
Manhattan	2,686	\$615,391	\$229	9,134	\$1,728,194	\$189
Bronx	1,167	\$517,530	\$443	5,686	\$1,607,283	\$283
Richmond	681	\$186,107	\$273	4,850	\$772,349	\$159
Kings	4,414	\$1,698,747	\$385	16,732	\$4,992,785	\$298
Queens	3,315	\$1,350,948	\$408	15,098	\$3,795,234	\$251
New York City	12,263	\$4,368,724	\$356	51,501	\$12,895,844	\$250
Rest of State	15,770	\$3,523,389	\$223	128,817	\$19,598,756	\$152
Total Residents:	28,033	\$7,892,113	\$282	180,317	\$32,494,600	\$180

NOTE: Information for this table was estimated from a sample of 2010 tax returns.

Table 7

**Child & Dependent Care Credit  
As Percent of All Returns With Dependents  
by Place of Residence for Tax Year 2010\***

<b>County</b>	<b># Returns with Credits</b>	<b># Returns With Dependents</b>	<b>Credits as Percent of Returns With Dependents</b>
Manhattan	31,656	204,484	15.5%
Bronx	51,944	295,329	17.6%
Richmond	10,667	78,243	13.6%
Kings	73,365	438,263	16.7%
Queens	52,071	387,359	13.4%
New York City	219,703	1,403,678	15.7%

<b>Rest of State</b>			
Albany	6,944	42,927	16.2%
Allegany	489	6,340	7.7%
Broome	2,777	27,092	10.3%
Cattaraugus	1,055	11,225	9.4%
Cayuga	1,145	10,793	10.6%
Chautauqua	1,663	18,386	9.0%
Chemung	1,398	12,832	10.9%
Chenago	711	7,445	9.6%
Clinton	1,485	11,245	13.2%
Columbia	853	8,425	10.1%
Cortland	882	6,666	13.2%
Delaware	511	5,623	9.1%
Dutchess	6,632	45,382	14.6%
Erie	17,672	131,819	13.4%
Essex	527	4,937	10.7%
Franklin	757	6,807	11.1%
Fulton	709	7,976	8.9%
Genesee	886	8,848	10.0%
Greene	550	6,657	8.3%
Hamilton	24	542	4.4%
Herkimer	846	9,074	9.3%
Jefferson	1,622	14,654	11.1%
Lewis	309	3,514	8.8%
Livingston	897	8,699	10.3%
Madison	989	9,749	10.1%
Monroe	15,447	113,234	13.6%
Montgomery	749	8,190	9.1%
Nassau	36,350	232,149	15.7%
Niagara	3,784	31,648	12.0%
Oneida	3,639	33,824	10.8%
Onondaga	9,725	70,808	13.7%
Ontario	2,037	16,049	12.7%

<b>Rest of State</b>			
Orange	8,781	64,500	13.6%
Orleans	445	6,048	7.4%
Oswego	1,418	18,507	7.7%
Otsego	892	7,732	11.5%
Putnam	2,574	16,040	16.0%
Rensselaer	3,839	23,410	16.4%
Rockland	8,177	52,306	15.6%
St. Lawrence	1,213	14,600	8.3%
Saratoga	5,022	33,764	14.9%
Schenectady	3,422	24,373	14.0%
Schoharie	360	3,827	9.4%
Schuyler	251	2,621	9.6%
Seneca	468	4,705	9.9%
Steuben	1,634	14,514	11.3%
Suffolk	36,972	255,993	14.4%
Sullivan	1,421	11,858	12.0%
Tioga	829	7,786	10.6%
Tompkins	1,881	11,273	16.7%
Ulster	3,282	26,185	12.5%
Warren	985	9,651	10.2%
Washington	764	8,572	8.9%
Wayne	1,691	14,931	11.3%
Westchester	26,935	164,325	16.4%
Wyoming	610	5,651	10.8%
Yates	273	3,353	8.1%
Unclassified*	519	4,701	11.0%
Other**	53,153	349,967	15.2%
Total Residents:	455,526	3,126,096	14.6%
Part Year Residents:	6,133	41,231	14.9%
Non-Residents:	49,919	331,103	15.1%
Grand Total:	511,578	3,498,430	14.6%

\* 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 2010**

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	22,307	\$10,019	\$449
Bronx	38,931	\$22,249	\$571
Richmond	7,363	\$2,356	\$320
Kings	54,766	\$27,505	\$502
Queens	38,453	\$17,807	\$463
New York City	161,820	\$79,936	\$494

<b>Rest of State</b>			
Albany	4,581	\$1,352	\$295
Allegany	301	\$73	\$242
Broome	1,849	\$493	\$267
Cattaraugus	684	\$162	\$236
Cayuga	756	\$190	\$252
Chautauqua	1,106	\$278	\$251
Chemung	926	\$235	\$254
Chenago	449	\$113	\$252
Clinton	986	\$250	\$254
Columbia	608	\$144	\$237
Cortland	562	\$161	\$286
Delaware	340	\$101	\$296
Dutchess	4,337	\$1,105	\$255
Erie	11,309	\$3,175	\$281
Essex	353	\$82	\$233
Franklin	487	\$145	\$298
Fulton	517	\$162	\$313
Genesee	564	\$137	\$243
Greene	383	\$102	\$266
Hamilton	(D)	(D)	(D)
Herkimer	567	\$164	\$290
Jefferson	1,074	\$275	\$256
Lewis	197	\$33	\$169
Livingston	578	\$140	\$242
Madison	618	\$147	\$238
Monroe	9,586	\$2,907	\$303
Montgomery	531	\$185	\$348
Nassau	23,371	\$6,924	\$296
Niagara	2,515	\$639	\$254
Oneida	2,466	\$767	\$311
Onondaga	6,317	\$1,914	\$303
Ontario	1,238	\$306	\$247

<b>Rest of State</b>			
Orange	5,944	\$1,715	\$289
Orleans	297	\$88	\$296
Oswego	955	\$245	\$256
Otsego	595	\$148	\$249
Putnam	1,589	\$314	\$198
Rensselaer	2,572	\$697	\$271
Rockland	5,004	\$1,532	\$306
St. Lawrence	737	\$202	\$274
Saratoga	3,149	\$657	\$209
Schenectady	2,231	\$699	\$313
Schoharie	235	\$63	\$268
Schuyler	170	\$42	\$250
Seneca	321	\$95	\$296
Steuben	1,013	\$267	\$263
Suffolk	24,323	\$7,427	\$305
Sullivan	962	\$300	\$312
Tioga	532	\$121	\$228
Tompkins	1,165	\$249	\$213
Ulster	2,271	\$610	\$268
Warren	702	\$181	\$258
Washington	522	\$152	\$291
Wayne	1,070	\$281	\$263
Westchester	16,976	\$5,767	\$340
Wyoming	394	\$89	\$227
Yates	186	\$48	\$257
Unclassified*	(D)	(D)	(D)
Other**	30,411	\$3,401	\$112
Total Residents:	314,295	\$124,609	\$396
Part Year Residents:	4,109	\$583	\$142
Non-Residents:	28,236	\$3,046	\$108
Grand Total:	346,640	\$128,237	\$370

\* 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 2010**

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	9,349	\$5,007	\$536
Bronx	13,013	\$11,879	\$913
Richmond	3,304	\$1,453	\$440
Kings	18,599	\$13,165	\$708
Queens	13,618	\$8,801	\$646
New York City	57,883	\$40,305	\$696

<b>Rest of State</b>			
Albany	2,363	\$783	\$331
Allegany	188	\$55	\$293
Broome	928	\$296	\$319
Cattaraugus	371	\$125	\$337
Cayuga	389	\$105	\$270
Chautauqua	557	\$187	\$335
Chemung	472	\$143	\$303
Chenago	262	\$87	\$331
Clinton	499	\$144	\$289
Columbia	245	\$74	\$300
Cortland	320	\$90	\$280
Delaware	171	\$61	\$359
Dutchess	2,295	\$683	\$297
Erie	6,363	\$2,040	\$321
Essex	174	\$47	\$272
Franklin	270	\$101	\$374
Fulton	192	\$81	\$420
Genesee	322	\$94	\$292
Greene	167	\$62	\$371
Hamilton	(D)	(D)	(D)
Herkimer	279	\$106	\$379
Jefferson	548	\$196	\$358
Lewis	112	\$36	\$321
Livingston	319	\$87	\$272
Madison	371	\$112	\$302
Monroe	5,861	\$1,945	\$332
Montgomery	218	\$94	\$431
Nassau	12,979	\$4,312	\$332
Niagara	1,269	\$390	\$307
Oneida	1,173	\$456	\$389
Onondaga	3,408	\$1,205	\$354
Ontario	799	\$200	\$250

<b>Rest of State</b>			
Orange	2,837	\$960	\$338
Orleans	148	\$54	\$364
Oswego	463	\$149	\$321
Otsego	297	\$79	\$267
Putnam	985	\$212	\$215
Rensselaer	1,267	\$387	\$306
Rockland	3,173	\$1,197	\$377
St. Lawrence	476	\$141	\$296
Saratoga	1,873	\$382	\$204
Schenectady	1,191	\$427	\$358
Schoharie	125	\$31	\$248
Schuyler	81	\$23	\$285
Seneca	147	\$46	\$315
Steuben	621	\$184	\$297
Suffolk	12,649	\$4,730	\$374
Sullivan	459	\$202	\$440
Tioga	297	\$82	\$275
Tompkins	716	\$155	\$217
Ulster	1,011	\$338	\$335
Warren	283	\$86	\$306
Washington	242	\$84	\$347
Wayne	621	\$199	\$321
Westchester	9,959	\$3,675	\$369
Wyoming	216	\$55	\$256
Yates	87	\$33	\$383
Unclassified*	(D)	(D)	(D)
Other**	22,742	\$2,750	\$121

Total Residents:	141,231	\$68,519	\$485
Part Year Residents:	2,024	\$340	\$168
Non-Residents:	<u>21,683</u>	<u>\$2,552</u>	<u>\$118</u>
Grand Total:	164,938	\$71,411	\$433

\* Place of residence cannot be determined from return.

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

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





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# Appendix - Form IT-216

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# Claim for Child and Dependent Care Credit

New York State • New York City

# IT-216

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 2010 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)
		• [ ]	• [ ] . [ ]
		• [ ]	• [ ] . [ ]

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 2010	D – Person with disability (see instr.)	E – Social security number	F – Year of birth
			• <input type="checkbox"/>	• [ ]	• [ ]
			• <input type="checkbox"/>	• [ ]	• [ ]
			• <input type="checkbox"/>	• [ ]	• [ ]
			• <input type="checkbox"/>	• [ ]	• [ ]

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 1997, enter that child’s birth month here. [ ]  
 Include as qualified expenses only those paid from January 1, 2010, through the day preceding the child’s 13<sup>th</sup> 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 .....

5. [ ]	Dollars	Cents	[ ]
6. [ ]			[ ]

6 Enter your earned income (see instructions) .....

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) .....

7. [ ]	Dollars	Cents	[ ]
8. [ ]			[ ]

8 Enter the smallest of line 5, 6, or 7 .....

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 your **New York adjusted gross income** (Form IT-150 filers, line 21; Form IT-201 filers, line 33; Form IT-203 filers, line 32) .....  .   
 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 2010 **and** your federal adjusted gross income is \$30,000 or less (*see Note under New York City credit* on page 1 of the instructions) **and** you listed a child under 4 years old as of December 31, 2010, 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 24 and 23 ..... **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:

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