



The New York State Child and Dependent Care Credit

*Background and Statistical
Analysis For Tax Year 2011*

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Statistical Highlights

*Statistical Highlights of
the Child and Dependent
Care Credit for the 2011
Tax Year*

- Nearly 501,000 resident and nonresident taxpayers claimed \$184.7 million in child and dependent care credit for the 2011 tax year. The average credit taken was \$517 in New York City compared to the statewide average of \$369.
- Approximately 87 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.
- Over 87 percent of the resident married joint filers claiming the credit had two wage earners.
- Approximately 14 percent of all taxpayers with dependents claimed the child and dependent care credit.
- Nearly 335,800, or 67.1 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$349 while those with two or more qualifying persons received an average credit of \$408.



Introduction and Background

This report provides a statistical overview of New York's child and dependent care credit (CDCC) for tax year 2011. 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 2011 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	2003-12*
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-	\$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

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 2011

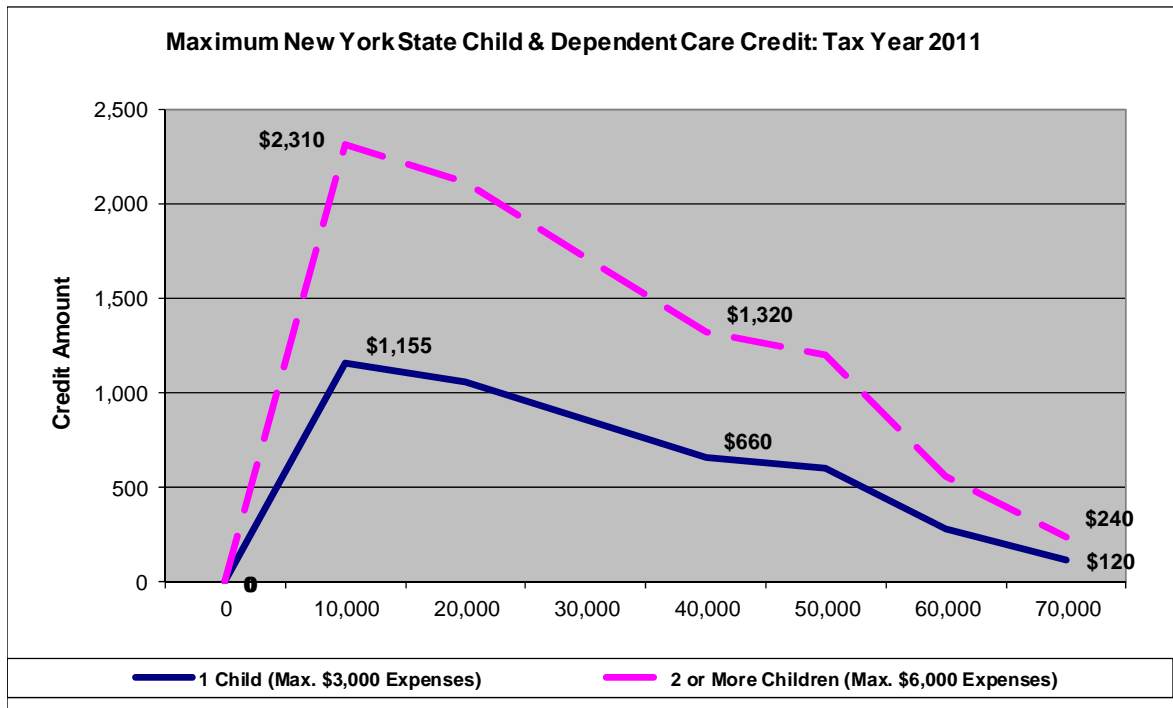
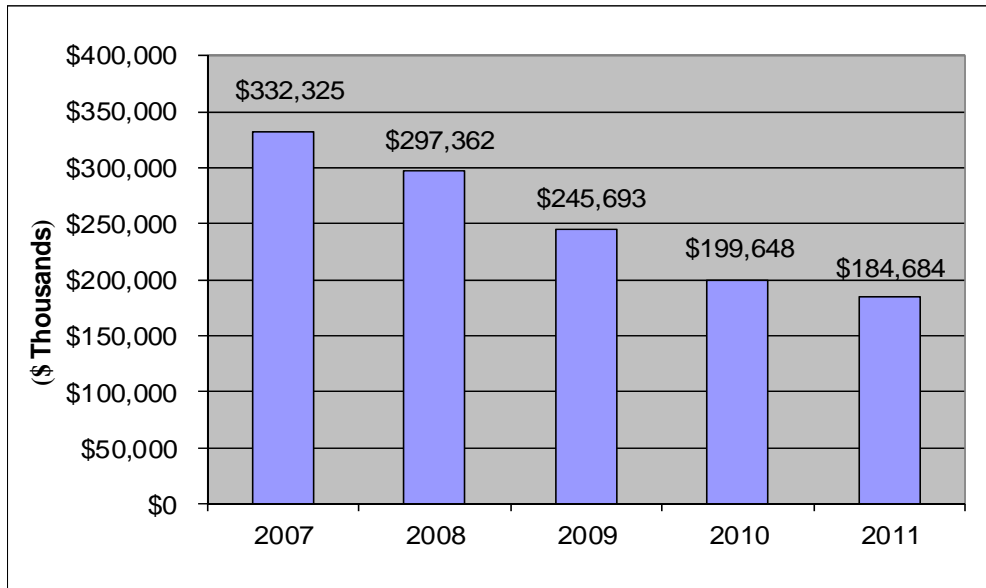
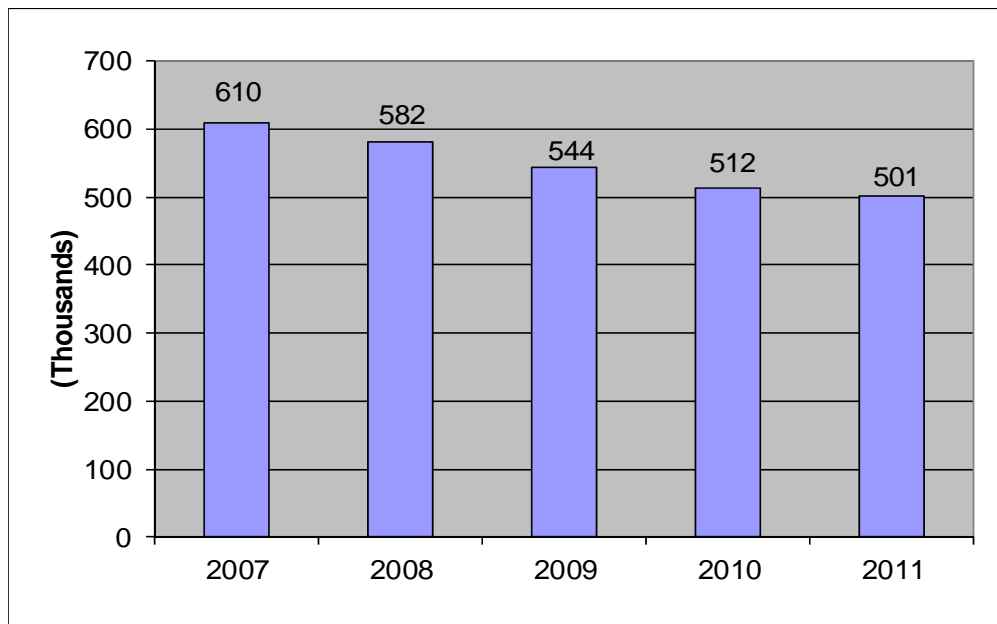


Figure 2: Total New York State Child Dependent Care Credit Claimed 2007-2011



The total child dependent care credit decreased from approximately \$199.6 million in 2010 to \$184.7 million in 2011. Figure 2 shows how the total credit claimed has varied over this time frame. Nearly 501,000 returns claimed the child dependent care credit in 2011. This is a 2.1 percent decrease over what was taken in 2010. Figure 3 shows credit claimants since tax year 2007.

Figure 3: Total New York State Child Dependent Credit Claimants 2007-2011



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 2011, 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, 2012

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	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	\$20,700 and over	7.40%	\$0 - \$2,760	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	5.25%	N/A	5.25%
MN	100%	Credit	Yes	Household Income	\$0 - \$24,300	35.00%	\$37,950 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 - \$38,200	14.00%	\$47,751 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 2011 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 2011. A total of 500,712 resident and nonresident taxpayers claimed \$184.7 million in credit with an average credit taken of \$369. Approximately \$107 million, or 58 percent, of the total credit was claimed by taxpayers residing in New York City. These taxpayers accounted for 41 percent of credits claimed and their average credit was \$517. 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 \$36.3 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 \$624.

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 2011. A total of 18,222 New York City resident and part-year resident taxpayers claimed \$6.7 million in credit with an average credit taken of \$368. 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 6,535. Credit claimants in Queens County had the highest average credit of \$404.

Table 4 presents the number and dollar amount of credit claimed by New York State adjusted gross income class for tax year 2011. The table shows that 87 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 2011. The tables illustrate that taxpayers filing as head of household constituted the largest category with nearly \$132 million of credit claimed by over 225,600 taxpayers. Taxpayers filing as married joint/qualifying widower or head of household claimed \$176.9 million of the \$184.7 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 2011. As expected, 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 \$108 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 14.3 percent of all taxpayers with dependents claimed the child and dependent care credit in 2011. This ranges from a low of 4.0 percent in Hamilton County to a high of 17.0 percent in Tompkins 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 2011. The tables show that 335,795 or 67.1 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$349 while those with two or more qualifying persons received an average credit of \$408.

Table 3

**Child & Dependent Care Credit By
Place of Residence for Tax Year 2011**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	30,266	\$13,046	\$431
Bronx	46,892	\$29,283	\$624
Richmond	10,377	\$3,573	\$344
Kings	68,816	\$36,262	\$527
Queens	50,534	\$24,735	\$489
New York City	206,885	\$106,899	\$517

Rest of State			
Albany	7,057	\$2,124	\$301
Allegany	475	\$128	\$269
Broome	2,663	\$794	\$298
Cattaraugus	1,046	\$274	\$262
Cayuga	1,153	\$307	\$266
Chautauqua	1,637	\$447	\$273
Chemung	1,456	\$401	\$275
Chenago	679	\$197	\$290
Clinton	1,466	\$407	\$278
Columbia	886	\$221	\$250
Cortland	901	\$279	\$310
Delaware	485	\$147	\$303
Dutchess	6,574	\$1,804	\$274
Erie	17,639	\$5,135	\$291
Essex	540	\$149	\$276
Franklin	743	\$248	\$333
Fulton	655	\$231	\$352
Genesee	885	\$222	\$250
Greene	536	\$148	\$277
Hamilton	21	\$9	\$423
Herkimer	876	\$295	\$337
Jefferson	1,642	\$519	\$316
Lewis	327	\$71	\$218
Livingston	895	\$227	\$254
Madison	963	\$253	\$263
Monroe	15,604	\$4,917	\$315
Montgomery	734	\$249	\$339
Nassau	36,545	\$10,876	\$298
Niagara	3,711	\$1,036	\$279
Oneida	3,489	\$1,208	\$346
Onondaga	9,625	\$3,105	\$323
Ontario	2,142	\$555	\$259

Rest of State			
Orange	8,528	\$2,602	\$305
Orleans	428	\$135	\$315
Oswego	1,415	\$391	\$277
Otsego	859	\$228	\$266
Putnam	2,500	\$516	\$206
Rensselaer	3,869	\$1,096	\$283
Rockland	8,132	\$2,663	\$327
St. Lawrence	1,219	\$371	\$304
Saratoga	5,086	\$1,031	\$203
Schenectady	3,443	\$1,113	\$323
Schoharie	375	\$100	\$268
Schuyler	244	\$73	\$298
Seneca	461	\$140	\$304
Steuben	1,643	\$429	\$261
Suffolk	36,498	\$11,463	\$314
Sullivan	1,383	\$501	\$363
Tioga	835	\$207	\$248
Tompkins	1,897	\$399	\$211
Ulster	3,328	\$961	\$289
Warren	972	\$259	\$266
Washington	760	\$239	\$315
Wayne	1,650	\$481	\$291
Westchester	26,713	\$8,776	\$329
Wyoming	616	\$164	\$266
Yates	246	\$80	\$325
Unclassified*	486	\$93	\$191
Other**	56,191	\$6,291	\$112
Total Residents:	441,630	\$178,015	\$403
Part Year Residents:	6,641	\$971	\$146
Non-Residents:	52,441	\$5,698	\$109
Grand Total:	500,712	\$184,684	\$369

* 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 2011

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	2,167	\$711	\$328
Bronx	4,852	\$1,735	\$357
Richmond	586	\$199	\$339
Kings	6,535	\$2,461	\$377
Queens	3,638	\$1,471	\$404
Other*	446	\$126	\$283
Total:	18,224	\$6,702	\$368

* 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 2011

NYSAGI	# Credits	# Credits Cumulative	# Credits Cumulative Percent	\$ Amount (000's)	\$ Amount Cumulative (000's)	\$ Amount Cumulative Percent	Average Credit
Less Than \$5,000	2,760	2,760	0.6%	\$1,347	\$1,347	0.7%	\$488
\$5,000- \$9,999	8,660	11,420	2.3%	\$4,719	\$6,066	3.3%	\$545
\$10,000- \$19,999	32,365	43,785	8.7%	\$19,519	\$25,585	13.9%	\$603
\$20,000- \$29,999	51,748	95,533	19.1%	\$39,747	\$65,332	35.4%	\$768
\$30,000- \$39,999	60,853	156,386	31.2%	\$47,202	\$112,534	60.9%	\$776
\$40,000- \$49,999	43,539	199,925	39.9%	\$27,325	\$139,859	75.7%	\$628
\$50,000- \$59,999	33,229	233,154	46.6%	\$14,844	\$154,703	83.8%	\$447
\$60,000- \$74,999	39,791	272,945	54.5%	\$5,666	\$160,369	86.8%	\$142
\$75,000- \$99,999	56,511	329,456	65.8%	\$6,280	\$166,650	90.2%	\$111
\$100,000- \$199,999	117,159	446,615	89.2%	\$12,597	\$179,247	97.1%	\$108
\$200,000 & Over	54,097	500,712	100.0%	\$5,437	\$184,684	100.0%	\$101
Totals	500,712			\$184,684			\$369

Table 5a

**Child & Dependent Care Credit By Place of Residence
And Single Filing Status for Tax Year 2011***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	1,304	\$816	\$626
Bronx	2,639	\$1,840	\$697
Richmond	202	\$104	\$515
Kings	1,650	\$1,026	\$622
Queens	1,044	\$657	\$630
New York City	6,839	\$4,444	\$650

Rest of State			
Albany	174	\$98	\$561
Allegany	21	\$10	\$463
Broome	89	\$46	\$516
Cattaraugus	54	\$17	\$323
Cayuga	26	\$13	\$481
Chautauqua	74	\$39	\$532
Chemung	48	\$22	\$461
Chenago	31	\$14	\$436
Clinton	36	\$21	\$589
Columbia	24	\$12	\$502
Cortland	38	\$20	\$534
Delaware	21	\$12	\$579
Dutchess	162	\$84	\$517
Erie	499	\$244	\$490
Essex	11	\$7	\$606
Franklin	19	\$10	\$538
Fulton	22	\$9	\$429
Genesee	34	\$17	\$493
Greene	15	\$10	\$638
Hamilton	(D)	(D)	(D)
Herkimer	34	\$18	\$534
Jefferson	41	\$24	\$594
Lewis	(D)	(D)	(D)
Livingston	33	\$18	\$558
Madison	18	\$11	\$625
Monroe	538	\$309	\$574
Montgomery	23	\$15	\$644
Nassau	700	\$388	\$554
Niagara	102	\$43	\$421
Oneida	126	\$71	\$564
Onondaga	406	\$208	\$513
Ontario	70	\$33	\$472

Rest of State			
Orange	185	\$107	\$578
Orleans	20	\$6	\$323
Oswego	68	\$33	\$492
Otsego	30	\$13	\$437
Putnam	21	\$12	\$587
Rensselaer	102	\$48	\$472
Rockland	194	\$127	\$652
St. Lawrence	39	\$21	\$541
Saratoga	91	\$47	\$514
Schenectady	88	\$48	\$548
Schoharie	(D)	(D)	(D)
Schuyler	(D)	(D)	(D)
Seneca	19	\$8	\$445
Steuben	67	\$29	\$433
Suffolk	705	\$417	\$592
Sullivan	38	\$20	\$521
Tioga	30	\$13	\$430
Tompkins	34	\$15	\$427
Ulster	65	\$34	\$527
Warren	30	\$13	\$431
Washington	31	\$19	\$624
Wayne	58	\$29	\$499
Westchester	504	\$295	\$585
Wyoming	17	\$7	\$431
Yates	(D)	(D)	(D)
Unclassified**	(D)	(D)	(D)
Other+	514	\$128	\$249
Total Residents:	12,726	\$7,657	\$602
Part Year Residents:	164	\$33	\$199
Non-Residents:	<u>425</u>	<u>\$107</u>	<u>\$252</u>
Grand Total:	13,315	\$7,797	\$586

* 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 2011***

County	# Credits	\$ Amount (000's) Average Credit	
Manhattan	12,890	\$2,494	\$194
Bronx	6,977	\$2,253	\$323
Richmond	5,611	\$1,028	\$183
Kings	22,757	\$7,131	\$313
Queens	19,769	\$5,494	\$278
New York City	68,004	\$18,399	\$271

Rest of State			
Albany	4,220	\$569	\$135
Allegany	348	\$67	\$192
Broome	1,611	\$263	\$163
Cattaraugus	634	\$108	\$171
Cayuga	738	\$115	\$156
Chautauqua	1,004	\$160	\$160
Chemung	909	\$143	\$157
Chenago	449	\$86	\$192
Clinton	1,019	\$174	\$171
Columbia	607	\$86	\$142
Cortland	583	\$108	\$185
Delaware	298	\$64	\$215
Dutchess	4,267	\$613	\$144
Erie	10,601	\$1,461	\$138
Essex	384	\$73	\$191
Franklin	431	\$89	\$207
Fulton	356	\$64	\$179
Genesee	597	\$86	\$144
Greene	366	\$61	\$168
Hamilton	13	\$2	\$126
Herkimer	553	\$112	\$203
Jefferson	1,096	\$245	\$223
Lewis	254	\$39	\$155
Livingston	620	\$98	\$158
Madison	699	\$110	\$157
Monroe	9,194	\$1,298	\$141
Montgomery	422	\$74	\$176
Nassau	22,989	\$3,728	\$162
Niagara	2,338	\$319	\$136
Oneida	2,060	\$423	\$205
Onondaga	5,594	\$844	\$151
Ontario	1,468	\$215	\$147

Rest of State			
Orange	5,106	\$876	\$171
Orleans	234	\$42	\$178
Oswego	870	\$142	\$164
Otsego	603	\$111	\$184
Putnam	1,908	\$269	\$141
Rensselaer	2,308	\$302	\$131
Rockland	5,481	\$1,220	\$223
St. Lawrence	799	\$142	\$178
Saratoga	3,869	\$484	\$125
Schenectady	2,077	\$304	\$146
Schoharie	263	\$40	\$151
Schuyler	157	\$28	\$180
Seneca	283	\$47	\$165
Steuben	1,128	\$196	\$173
Suffolk	22,677	\$3,567	\$157
Sullivan	714	\$131	\$183
Tioga	588	\$97	\$166
Tompkins	1,402	\$199	\$142
Ulster	2,151	\$345	\$160
Warren	629	\$101	\$160
Washington	491	\$101	\$206
Wayne	1,071	\$172	\$160
Westchester	15,180	\$2,403	\$158
Wyoming	440	\$82	\$186
Yates	160	\$32	\$197
Unclassified**	348	\$54	\$155
Other+	46,115	\$3,525	\$76
Total Residents:	213,699	\$41,595	\$195
Part Year Residents:	4,405	\$427	\$97
Non-Residents:	43,674	\$3,287	\$75
Grand Total:	261,778	\$45,310	\$173

* 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 2011***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	16,072	\$9,735	\$606
Bronx	37,276	\$25,191	\$676
Richmond	4,564	\$2,442	\$535
Kings	44,409	\$28,105	\$633
Queens	29,721	\$18,584	\$625
New York City	132,042	\$84,056	\$637

Rest of State			
Albany	2,663	\$1,458	\$547
Allegany	106	\$51	\$482
Broome	963	\$485	\$504
Cattaraugus	358	\$148	\$414
Cayuga	389	\$179	\$460
Chautauqua	559	\$248	\$443
Chemung	499	\$236	\$472
Chenago	199	\$97	\$489
Clinton	411	\$212	\$515
Columbia	255	\$123	\$483
Cortland	280	\$151	\$540
Delaware	166	\$71	\$425
Dutchess	2,145	\$1,107	\$516
Erie	6,539	\$3,429	\$524
Essex	145	\$69	\$476
Franklin	293	\$148	\$506
Fulton	277	\$158	\$569
Genesee	254	\$119	\$467
Greene	155	\$77	\$499
Hamilton	(D)	(D)	(D)
Herkimer	289	\$165	\$570
Jefferson	505	\$250	\$496
Lewis	(D)	(D)	(D)
Livingston	242	\$111	\$459
Madison	246	\$132	\$537
Monroe	5,872	\$3,310	\$564
Montgomery	289	\$160	\$555
Nassau	12,856	\$6,760	\$526
Niagara	1,271	\$674	\$530
Oneida	1,303	\$713	\$548
Onondaga	3,625	\$2,053	\$566
Ontario	604	\$306	\$507

Rest of State			
Orange	3,237	\$1,619	\$500
Orleans	174	\$87	\$497
Oswego	477	\$216	\$452
Otsego	226	\$104	\$461
Putnam	571	\$234	\$411
Rensselaer	1,459	\$746	\$511
Rockland	2,457	\$1,316	\$536
St. Lawrence	381	\$208	\$546
Saratoga	1,126	\$500	\$444
Schenectady	1,278	\$761	\$596
Schoharie	(D)	(D)	(D)
Schuyler	(D)	(D)	(D)
Seneca	159	\$85	\$535
Steuben	448	\$204	\$456
Suffolk	13,116	\$7,478	\$570
Sullivan	631	\$351	\$556
Tioga	217	\$97	\$447
Tompkins	461	\$186	\$403
Ulster	1,112	\$581	\$523
Warren	313	\$145	\$463
Washington	238	\$118	\$498
Wayne	521	\$280	\$538
Westchester	11,029	\$6,078	\$551
Wyoming	159	\$75	\$469
Yates	(D)	(D)	(D)
Unclassified**	(D)	(D)	(D)
Other+	9,562	\$2,638	\$276
Total Residents:	215,205	\$128,763	\$598
Part Year Residents:	2,072	\$511	\$246
Non-Residents:	<u>8,342</u>	<u>\$2,304</u>	<u>\$276</u>
Grand Total:	225,619	\$131,578	\$583

* 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 2011**

	One Wage Earner			Two Wage Earners		
County	# Credits	\$ Allowed	Average Credit	# Credits	\$ Allowed	Average Credit
Manhattan	2,676	\$652,254	\$244	9,483	\$1,810,668	\$191
Bronx	1,136	\$556,885	\$490	5,623	\$1,541,307	\$274
Richmond	594	\$169,180	\$285	4,931	\$800,917	\$162
Kings	4,489	\$1,933,764	\$431	17,348	\$4,827,068	\$278
Queens	2,932	\$1,163,261	\$397	16,675	\$4,238,126	\$254
New York City	11,827	\$4,475,344	\$378	54,060	\$13,218,086	\$245
Rest of State	15,067	\$3,188,010	\$212	129,004	\$19,262,391	\$149
Total Residents:	26,894	\$7,663,354	\$285	183,064	\$32,480,477	\$177

NOTE: Information for this table was estimated from a sample of 2011 tax returns.

Table 7

**Child & Dependent Care Credit
As Percent of All Returns With Dependents
by Place of Residence for Tax Year 2011 ***

County	# Returns with Credits	# Returns With Dependents	Credits as Percent of Returns With Dependents
Manhattan	30,266	203,903	14.8%
Bronx	46,892	297,181	15.8%
Richmond	10,377	78,514	13.2%
Kings	68,816	441,034	15.6%
Queens	50,534	391,030	12.9%
New York City	206,885	1,411,662	14.7%
Rest of State			
Albany	7,057	42,847	16.5%
Allegany	475	6,271	7.6%
Broome	2,663	26,704	10.0%
Cattaraugus	1,046	11,063	9.5%
Cayuga	1,153	10,727	10.7%
Chautauqua	1,637	18,170	9.0%
Chemung	1,456	12,843	11.3%
Chenago	679	7,294	9.3%
Clinton	1,466	11,110	13.2%
Columbia	886	8,459	10.5%
Cortland	901	6,506	13.8%
Delaware	485	5,509	8.8%
Dutchess	6,574	45,353	14.5%
Erie	17,639	131,396	13.4%
Essex	540	4,786	11.3%
Franklin	743	6,796	10.9%
Fulton	655	7,925	8.3%
Genesee	885	8,701	10.2%
Greene	536	6,447	8.3%
Hamilton	21	523	4.0%
Herkimer	876	8,959	9.8%
Jefferson	1,642	14,584	11.3%
Lewis	327	3,507	9.3%
Livingston	895	8,642	10.4%
Madison	963	9,556	10.1%
Monroe	15,604	112,507	13.9%
Montgomery	734	8,180	9.0%
Nassau	36,545	233,468	15.7%
Niagara	3,711	31,320	11.8%
Oneida	3,489	33,654	10.4%
Onondaga	9,625	70,468	13.7%
Ontario	2,142	15,872	13.5%
Rest of State			
Orange	8,528	64,430	13.2%
Orleans	428	5,968	7.2%
Oswego	1,415	18,305	7.7%
Otsego	859	7,631	11.3%
Putnam	2,500	15,894	15.7%
Rensselaer	3,869	23,390	16.5%
Rockland	8,132	53,048	15.3%
St. Lawrence	1,219	14,517	8.4%
Saratoga	5,086	33,784	15.1%
Schenectady	3,443	24,277	14.2%
Schoharie	375	3,761	10.0%
Schuyler	244	2,599	9.4%
Seneca	461	4,641	9.9%
Steuben	1,643	14,311	11.5%
Suffolk	36,498	255,731	14.3%
Sullivan	1,383	11,827	11.7%
Tioga	835	7,650	10.9%
Tompkins	1,897	11,164	17.0%
Ulster	3,328	25,986	12.8%
Warren	972	9,453	10.3%
Washington	760	8,554	8.9%
Wayne	1,650	14,736	11.2%
Westchester	26,713	165,395	16.2%
Wyoming	616	5,567	11.1%
Yates	246	3,233	7.6%
Unclassified*	486	4,385	11.1%
Other**	56,191	359,158	15.6%
Total Residents:	441,630	3,130,307	14.1%
Part Year Residents:	6,641	42,081	15.8%
Non-Residents:	52,441	338,816	15.5%
Grand Total:	500,712	3,511,204	14.3%

* 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 2011**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	20,924	\$8,507	\$407
Bronx	34,978	\$18,893	\$540
Richmond	7,102	\$2,200	\$310
Kings	50,783	\$24,087	\$474
Queens	37,025	\$16,389	\$443
New York City	150,812	\$70,076	\$465

Rest of State			
Albany	4,641	\$1,367	\$294
Allegany	289	\$68	\$235
Broome	1,762	\$497	\$282
Cattaraugus	719	\$170	\$236
Cayuga	778	\$197	\$253
Chautauqua	1,086	\$273	\$251
Chemung	967	\$248	\$256
Chenago	451	\$110	\$245
Clinton	984	\$245	\$249
Columbia	641	\$152	\$237
Cortland	578	\$177	\$307
Delaware	307	\$84	\$275
Dutchess	4,254	\$1,096	\$258
Erie	11,352	\$3,164	\$279
Essex	361	\$96	\$267
Franklin	487	\$154	\$317
Fulton	481	\$154	\$321
Genesee	568	\$138	\$243
Greene	372	\$98	\$263
Hamilton	(D)	(D)	(D)
Herkimer	567	\$176	\$310
Jefferson	1,082	\$305	\$282
Lewis	212	\$35	\$167
Livingston	584	\$135	\$231
Madison	612	\$146	\$239
Monroe	9,764	\$3,039	\$311
Montgomery	524	\$169	\$323
Nassau	23,174	\$6,577	\$284
Niagara	2,448	\$634	\$259
Oneida	2,341	\$757	\$324
Onondaga	6,200	\$1,888	\$305
Ontario	1,284	\$335	\$261

Rest of State			
Orange	5,715	\$1,606	\$281
Orleans	299	\$88	\$294
Oswego	955	\$243	\$255
Otsego	578	\$151	\$262
Putnam	1,543	\$310	\$201
Rensselaer	2,604	\$699	\$268
Rockland	4,902	\$1,473	\$300
St. Lawrence	742	\$204	\$275
Saratoga	3,191	\$650	\$204
Schenectady	2,246	\$695	\$310
Schoharie	235	\$58	\$248
Schuyler	175	\$48	\$275
Seneca	304	\$87	\$285
Steuben	1,021	\$249	\$244
Suffolk	23,920	\$7,027	\$294
Sullivan	921	\$291	\$316
Tioga	529	\$119	\$226
Tompkins	1,187	\$257	\$216
Ulster	2,291	\$615	\$269
Warren	685	\$178	\$260
Washington	520	\$156	\$300
Wayne	1,042	\$283	\$271
Westchester	16,705	\$5,449	\$326
Wyoming	391	\$99	\$252
Yates	155	\$47	\$304
Unclassified*	(D)	(D)	(D)
Other**	31,931	\$3,446	\$108

Total Residents:	301,913	\$113,658	\$376
Part Year Residents:	4,501	\$623	\$138
Non-Residents:	<u>29,381</u>	<u>\$3,072</u>	<u>\$105</u>
Grand Total:	335,795	\$117,353	\$349

* 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 2011**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	9,342	\$4,539	\$486
Bronx	11,914	\$10,390	\$872
Richmond	3,275	\$1,374	\$419
Kings	18,033	\$12,174	\$675
Queens	13,509	\$8,346	\$618
New York City	56,073	\$36,823	\$657

Rest of State			
Albany	2,416	\$758	\$314
Allegany	186	\$60	\$320
Broome	901	\$298	\$330
Cattaraugus	327	\$105	\$320
Cayuga	375	\$110	\$292
Chautauqua	551	\$174	\$316
Chemung	489	\$153	\$312
Chenago	228	\$87	\$380
Clinton	482	\$162	\$336
Columbia	245	\$69	\$282
Cortland	323	\$102	\$315
Delaware	178	\$63	\$351
Dutchess	2,320	\$708	\$305
Erie	6,287	\$1,971	\$313
Essex	179	\$53	\$294
Franklin	256	\$93	\$365
Fulton	174	\$76	\$439
Genesee	317	\$84	\$264
Greene	164	\$51	\$308
Hamilton	(D)	(D)	(D)
Herkimer	309	\$119	\$386
Jefferson	560	\$215	\$384
Lewis	115	\$36	\$313
Livingston	311	\$92	\$297
Madison	351	\$107	\$304
Monroe	5,840	\$1,879	\$322
Montgomery	210	\$80	\$380
Nassau	13,371	\$4,299	\$322
Niagara	1,263	\$402	\$318
Oneida	1,148	\$450	\$392
Onondaga	3,425	\$1,216	\$355
Ontario	858	\$220	\$256

Rest of State			
Orange	2,813	\$996	\$354
Orleans	129	\$47	\$361
Oswego	460	\$148	\$322
Otsego	281	\$77	\$275
Putnam	957	\$207	\$216
Rensselaer	1,265	\$397	\$314
Rockland	3,230	\$1,190	\$368
St. Lawrence	477	\$167	\$349
Saratoga	1,895	\$382	\$201
Schenectady	1,197	\$418	\$349
Schoharie	140	\$42	\$302
Schuyler	69	\$25	\$356
Seneca	157	\$53	\$340
Steuben	622	\$180	\$290
Suffolk	12,578	\$4,436	\$353
Sullivan	462	\$210	\$454
Tioga	306	\$88	\$287
Tompkins	710	\$143	\$201
Ulster	1,037	\$346	\$333
Warren	287	\$81	\$282
Washington	240	\$83	\$346
Wayne	608	\$198	\$326
Westchester	10,008	\$3,327	\$332
Wyoming	225	\$65	\$290
Yates	91	\$33	\$360
Unclassified*	(D)	(D)	(D)
Other**	24,260	\$2,845	\$117
Total Residents:	139,717	\$64,358	\$461
Part Year Residents:	2,140	\$348	\$163
Non-Residents:	23,060	\$2,626	\$114
Grand Total:	164,917	\$67,331	\$408

* 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

IT-216

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

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

- 1 Have you already filed your 2011 New York State income tax return?..... Yes No
 If Yes, you must file an amended New York State return and attach Form IT-216 to claim this credit.

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 2011	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 1998, enter that child’s birth month here. []
 Include as qualified expenses only those paid from January 1, 2011, 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
- | | | | |
|--------|---------|-------|-----------|
| 5. [] | Dollars | Cents | [] . [] |
|--------|---------|-------|-----------|

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

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. [] . []

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

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.



- 12 Amount from line 11 **12.** .
- 13 Enter your **New York adjusted gross income** (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 2011 **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, 2011, 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-201 filers:
- 24 Refundable New York City child and dependent care credit (*from Worksheet 1, line 7 or line 13*) **24.** .
- 25 Add lines 14 and 24; also enter this amount on Form IT-201, line 64..... **25.** .
- 26 Part-year New York City resident nonrefundable New York City child and dependent care credit (*from Worksheet 1, line 8*); also enter this amount on Form IT-201-ATT, line 9a **26.** .
- 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.** .

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 (518-530-4520)