



Important Notice for Individuals Who Received Dependent Care Benefits
and are Filing 2007 Form IT-216

There is an error on line 5 of Form IT-216, *Claim for Child and Dependent Care Credit*. The error concerns individuals who received dependent care benefits and were required to complete Part III of federal Form 2441 or Part III of federal Form 1040A, Schedule 2.

Line 5 of Form IT-216 should read as follows:

5 Enter the **smallest** of:

- line 3a above; **or**
- federal Form 2441, line 3; federal Form 1040A, Schedule 2, line 3; **or**
- \$3,000 if one qualifying person; \$6,000 if two or more qualifying persons.

Instructions for Form IT-216 (2007) begin below.



Instructions for Form IT-216

Claim for Child and Dependent Care Credit

IT-216-I

New for 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. This credit may be claimed in addition to the New York State child and dependent care credit.

Beginning with the 2007 tax year, you must file Form IT-216 with your New York State personal income tax return. Form IT-216 can no longer be filed by itself. If you have already filed your 2007 return, you must file an amended return and attach Form IT-216 (marked **Amended**) to claim the child and dependent care credit.

General information

The New York State child and dependent care credit is a minimum of 20% and as much as 110% of the federal credit, depending on the amount of your New York adjusted gross income.

The New York City child and dependent care credit can be as much as 75% of the New York State child and dependent care credit, depending on the amount of your federal adjusted gross income.

Who qualifies

New York State credit

If you **qualify** to claim the federal child and dependent care credit, you can **claim** the New York State credit (whether you actually claim the federal credit or not).

If you did not file federal Form 2441, or federal Form 1040A, Schedule 2, to claim the federal child and dependent care credit, you can still claim the New York State child and dependent care credit on Form IT-216 if **all four** of the following apply:

1. Your filing status is *Single, Head of household, Qualifying widow(er) with dependent child, or Married filing joint return*. However, see special rule for *Married persons filing separate federal and New York State returns* below.
2. The care was provided so you (and your spouse, if you were married) could work or look for work. However, if you did not find a job and have no earned income for the year, you cannot take the credit. If your spouse was a student or disabled, see the line 7 instructions on page 3.
3. Your child (or other qualifying person(s) for whom the care was provided) lived in the same home with you for more than half the year.
4. The person who provided the care was not your spouse, the parent of your qualifying child under age 13, or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by the end of 2007.

Married persons filing separate federal and New York State returns — If your filing status is *Married filing separate return* and **all** of the following apply, you are considered unmarried for purposes of computing the child and dependent care credit:

- you lived apart from your spouse during the last six months of 2007; **and**
- the qualifying person lived in your home more than half of 2007; **and**
- you provided over half the cost of keeping up your home.

If you meet **all** the requirements to be treated as unmarried and meet items 2 through 4 above, you may claim the credit. If you do not meet all the requirements to be treated as unmarried, you **cannot** claim the credit.

Married persons filing joint federal returns, but required to file separate New York State returns — If you and your spouse file jointly for federal purposes, but are required to file separate New York State returns because one spouse is a resident and the other spouse is either a nonresident or part-year resident, you may still claim the credit. However, the credit must be claimed on the return of the spouse with the lower taxable income (computed without regard to the credit).

Married persons not required to file a federal return — If you and your spouse are not required to file a federal income tax return, the New York State child and dependent care credit is allowed only if you file a joint New York State tax return (Form IT-150, IT-201, or IT-203).

New York City credit

To qualify for the **New York City** child and dependent care credit you must:

- qualify to claim the New York State child and dependent care credit;
- have paid qualified expenses for a qualifying person who was under age four on December 31, 2007;
- have federal adjusted gross income of \$30,000 or less; **and**
- have been a full-year or part-year resident of New York City for 2007.

Married persons filing joint federal returns, but required to calculate New York City taxes separately — If you and your spouse file jointly for federal purposes, but are required to calculate your New York City taxes separately because one spouse is a resident and the other spouse is a nonresident or part-year resident, you may still be able to claim the credit. In this instance, the credit must be applied against the spouse with the lower taxable income (computed without regard to the credit). However, if the spouse with the lower taxable income is a nonresident of New York City, neither you nor your spouse may claim the credit.

Married persons not required to file a federal return — If you and your spouse are not required to file a federal income tax return, the New York City child and dependent care credit is allowed only if you file a joint New York State income tax return.

How to claim the credit

In addition to meeting the above federal requirements, to claim the New York State or New York City child and dependent care credit you must:

- file a New York State income tax return for 2007,
- report the required information about the care provider on line 2 of Form IT-216, **and**
- complete Form IT-216.

Important terms

A **qualifying person** is:

- A qualifying child **under age 13** whom you can claim as a dependent (but see *Special rule for children of divorced or separated parents* on page 2). If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
- Your spouse who is disabled and not able to care for himself or herself.
- Any person who is disabled and not able to care for himself or herself whom you can claim as a dependent (or could claim as a dependent except that the person had gross income of \$3,400 or more or filed a joint return).
- Any person who is disabled and not able to care for himself or herself whom you could claim as a dependent except that you (or your spouse if filing a joint return) could be claimed as a dependent on someone else's 2007 return.

If you are divorced or separated, see *Special rule for children of divorced or separated parents* below.

To find out who is a qualifying child and who is a dependent, see federal Publication 501, *Exemptions, Standard Deduction, and Filing Information*.

Caution: To be a qualifying person, the person must have lived with you for more than half of 2007.

Special rule for children of divorced or separated parents

Even if you cannot claim your child as a dependent, he or she is treated as your qualifying person if:

- The child was under age 13 or was physically or mentally not able to care for himself or herself; and
- You were the child's custodial parent (the parent with whom the child lived for the greater part of 2007).

The noncustodial parent cannot treat the child as a qualifying person even if that parent is entitled to claim the child as a dependent under the special rules for a child of divorced or separated parents.

To find out when a noncustodial parent is entitled to claim the dependency exemption for a child, see federal Publication 501.

Dependent care benefits — include amounts your employer paid directly to either you or your care provider for the care of your qualifying person(s) while you worked. These benefits also include the fair market value of care in a day-care facility provided or sponsored by your employer. Your salary may have been reduced to pay for these benefits. If you received dependent care benefits as an employee, they should be shown in box 10 of your 2007 federal W-2 form(s).

Benefits you received as a partner should be shown in box 13 of your Schedule K-1 (federal Form 1065) with code N.

Qualified expenses — include amounts paid for household services and care of the qualifying person(s) while you worked or looked for work. Child support payments are **not** qualified expenses. Expenses reimbursed by a state social service agency are **not** qualified expenses unless you included the reimbursement in your income. Also, expenses paid through a dependent care account are not qualified expenses.

Household services — are services needed to care for the qualifying person as well as to run the home. They include, for example, the services of a cook, maid, babysitter, housekeeper, or cleaning person if the services were partly for the care of the qualifying person(s). Do not include services of a chauffeur or gardener.

You may also include your share of the employment taxes paid on wages for qualifying child and dependent care services.

Care of the qualifying person — includes the cost of services for the qualifying person's well-being and protection. It does not include the cost of clothing or entertainment.

You may include the cost of care provided outside your home for your dependent under age 13 or any other qualifying person(s) who regularly spends at least 8 hours a day in your home. If the care was provided by a dependent care center, the center must meet all applicable state and local regulations. A **dependent care center** is a place that provides care for more than six persons (other than persons who live there) and receives a fee, payment, or grant for providing services for any of those persons, even if the center is not run for profit.

You may include amounts paid for food and schooling **only** if these items are part of the total care and cannot be separated from the total cost. But **do not** include the cost of schooling for a child in kindergarten or above. You can include the cost of a day camp, even if it specializes in a particular activity, such as soccer. But, **do not** include any expenses for sending your child to an overnight camp.

Some dependent care expenses for a qualifying person who is disabled may qualify as **medical expenses** if you itemize deductions

on federal Schedule A (Form 1040). However, you cannot claim the same expense as both a dependent care expense and a medical expense. For more information on qualifying medical expenses, see federal Publication 503, *Child and Dependent Care Expenses*, and Publication 502, *Medical and Dental Expenses*.

Prior year's expenses — If you had qualified expenses for 2006 that you didn't pay until 2007, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2007. For more information, see *Amount of Credit* in federal Publication 503, *Child and Dependent Care Expenses*. Also see the instructions for line 11 on page 4.

Earned income — Generally, this is your wages, salaries, tips, and other taxable employee compensation. This is the amount shown on Form IT-150 or Form IT-201, line 1, or Form IT-203, line 1, *Federal amount* column, reduced by:

- any amount for a scholarship or fellowship grant if you did not get a wage and tax statement (federal Form W-2) for it;
- any amount also reported on federal Schedule SE because you were a member of the clergy or a church employee; **and**
- any amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernment section 457 plan.

Earned income **also** includes certain nontaxable earned income, such as parsonage allowances, meals and lodging provided for the convenience of your employer, voluntary salary deferrals, military basic quarters and subsistence allowances and in-kind quarters and subsistence, and military pay earned in a combat zone. For more information, see federal Publication 503, *Child and Dependent Care Expenses*.

If you were a statutory employee and are filing Schedule C or C-EZ with your federal return to report income and expenses as a statutory employee, earned income also includes the amount from line 1 of that Schedule C or C-EZ.

If you were self-employed, earned income also includes the amount shown on federal Schedule SE, line 3, minus any deduction you claim on federal Form 1040, line 27. If you use either optional method to compute self-employment tax, subtract any deduction you claim on federal Form 1040, line 27, from the total of the amounts on federal Schedule SE, Section B, lines 3 and 4b, to compute your earned income.

Note: You must reduce your earned income by any loss from self-employment.

If you are **filing a joint federal return**, disregard community property laws. If your spouse died in 2007 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 2007, see the line 7 instructions on the next page.

Filing in your tax forms

For complete information on how to fill in New York State scannable income tax forms, see the instructions for:

- resident returns (Forms IT-150 and IT-201), **or**
- nonresident and part-year resident return (Form IT-203).

Also see the instructions for the above returns for the *Privacy notification* or if you need help contacting the Tax Department.

Line instructions

New York State resident, nonresident, and part-year residents complete lines 1 through 14.

Part-year New York State residents must also complete lines 15 through 22.

New York City residents and part-year residents must also complete lines 23 through 30, as applicable.

Line 1 — File Form IT-216 with your 2007 New York State income tax return. If you have already filed your return, you must file an amended return and attach Form IT-216.

Line 2 — Complete columns A through D for each person or organization that provided the care. If you have more than two providers, enter the required identifying information for two providers in the spaces provided on the form. Attach a statement to your return with the same required identifying information for the additional providers. Be sure to put your name and social security number on the statement. You can use federal Form W-10, *Dependent Care Provider's Identification and Certification*, or any other source listed in its instructions to get the information from the care provider. If you do not give correct or complete information, your credit may be disallowed unless you can show you used due diligence (a serious and earnest effort) in trying to get the required information.

You can show **due diligence** to get the information by keeping in your records a federal Form W-10 completed by the care provider; or, you may keep one of the other sources of information listed in the instructions for Form W-10. If the provider does not give you the information, complete the entries you can on line 2 of Form IT-216. For example, enter the provider's name and address. Write **See attached** in the columns for which you do not have the information. Then, attach an explanation to your Form IT-216 indicating that the care provider did not give you the information you requested.

Line 2 columns A and B — Enter the care provider's name and address. If you were covered by your employer's dependent care plan, and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column A. Next, write **See Form IT-2** in column B. Then leave columns C and D blank. If your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns A through D.

Line 2 column C — If the care provider is an individual, enter his or her social security number (SSN). Otherwise, enter the provider's employer identification number (EIN). If the provider is a tax-exempt organization, write **Taxexempt** in column C.

Line 2 column D — Enter the total amount you **actually paid** in 2007 to the care provider. Also include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 3 — Complete columns A through F for each qualifying person you paid qualified expenses for in 2007. **List the qualifying persons in order from youngest to oldest.** If you have more than four qualifying persons, mark an **X** in the box at line 3. Enter the required information for four qualifying persons in the spaces provided on the form. If you need more space, list all additional qualifying persons with the required information in the same format on a separate sheet of paper and attach it to Form IT-216. Write your name and SSN on all additional sheets.

Line 3 columns A and B — List the name of the qualifying person who received the care.

Line 3 column C — Enter **all** qualified expenses you incurred and paid in 2007 for the person listed in columns A and B without regard to federal child and dependent care credit limitations. Do not include in column C the following expenses:

1. Qualified expenses you incurred in 2007 but did not pay until 2008. However, next year you may be able to use these expenses to increase your 2008 credit.
2. Qualified expenses you incurred in 2006 but did not pay until 2007. If you had prior year expenses you did not pay until 2007, see the instructions for line 11 on the next page.
3. Qualified expenses prepaid in 2007 for care to be provided in 2008. These expenses can only be used to compute your 2008 credit.
4. Expenses you paid through a dependent care account.

For more information, see *Qualified expenses* on page 2.

Line 3 column D — Mark an **X** in the box in column D, *Person with disability*, if the qualifying person had a disability and was incapable of caring for himself or herself during 2007.

Line 3 column E — Enter the qualifying person's SSN.

Caution: To be eligible to claim the New York State child and dependent care credit, you must provide a correct and valid SSN for each person listed on your tax return. If the Internal Revenue Service (IRS) has issued you an individual taxpayer identification number (ITIN) because either you or a qualifying person claimed on Form IT-216 is a resident or nonresident alien, enter this ITIN in place of the social security number.

If you have applied for a social security number by filing federal Form SS-5 with the Social Security Administration, or you have applied for an ITIN by filing federal Form W-7 with the IRS, but you have not received your SSN or ITIN by the due date of your return, you can either:

1. File Form IT-370 to request an automatic extension of time to file until October 15, 2008. (This extension does not give you any extra time to pay any tax owed. You should pay any New York taxes you expect to owe to avoid interest or penalty charges. For more information, see Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*.)
2. File your return on time without claiming the child and dependent care credit and do not attach Form IT-216. After receiving the SSN or ITIN, file an amended return and attach Form IT-216 to claim the credit.

Line 3 column F — Enter the qualifying person's year of birth.

Line 6 — Enter **only your** earned income on line 6 (do not include your spouse's). If this amount is zero or less, **stop**. You cannot claim the New York State or New York City child and dependent care credit. For more information, see *Earned income* on the previous page.

Line 7 — If you are filing your return using filing status ②, *Married filing joint return*, enter only your spouse's earned income on line 7. If this amount is zero or less, **stop**. You cannot claim the New York State or New York City child and dependent care credit. If you are using any other filing status, enter the amount from line 6 on line 7.

Spouse who was a student or disabled — Your spouse was a **student** if he or she was enrolled as a full-time student at a school during any five months of 2007. Your spouse was **disabled** if he or she was not capable of self-care. Compute your spouse's earned income on a monthly basis.

For each month or part of a month your spouse was a student or was disabled, he or she is considered to have worked and earned income. His or her other earned income for each month is considered to be at least \$250 (\$500 if more than one qualifying person was cared for in 2007). If your spouse also worked during that month, use the higher of \$250 (or \$500) or his or her actual earned income for that month. If, in the same month, both you and your spouse were either students or disabled, this rule applies to only one of you for that month.

For any month that your spouse was not disabled or a student, use your spouse's actual earned income if he or she worked during the month.

Line 8 — Enter the smallest of line 5, 6, or 7. Federal limitations require you to use the lesser of qualified expenses, your earned income, or your spouse's earned income (if applicable) in the computation of the federal credit.

Line 9 — Enter your federal adjusted gross income from federal Form 1040A, line 22, or federal Form 1040, line 38.

Line 10 — Enter on line 10 the appropriate decimal amount for your federal adjusted gross income shown on line 9 from the table below.

Table for line 10

If line 9 is –			If line 9 is –		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0	– 15,000	.35	\$29,000	– 31,000	.27
15,000	– 17,000	.34	31,000	– 33,000	.26
17,000	– 19,000	.33	33,000	– 35,000	.25
19,000	– 21,000	.32	35,000	– 37,000	.24
21,000	– 23,000	.31	37,000	– 39,000	.23
23,000	– 25,000	.30	39,000	– 41,000	.22
25,000	– 27,000	.29	41,000	– 43,000	.21
27,000	– 29,000	.28	43,000	– No limit	.20

Line 11 — This is your eligible federal child and dependent care credit before any federal limitation. If you claimed the child and dependent care credit on your federal return, the amount shown on Form IT-216, line 11, should be the same as the amount shown on federal Form 2441, line 9, or federal Form 1040A, Schedule 2, line 9, before any federal limitation.

If you had qualified expenses for 2006 that you didn't pay until 2007, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2007. If you can take a credit for 2006 expenses paid in 2007, write **PYE** and the amount of the credit you are claiming for prior year expenses on the dotted line next to line 11. Also include this amount in the line 11 amount box. Attach a statement showing how you computed the credit for 2006 expenses.

Line 12 — Transfer the amount from line 11 to line 12, and complete the remainder of Form IT-216.

Line 13 — For 2007, the New York State child and dependent care credit is a minimum of 20% and as much as 110% of the federal credit, depending on the amount of your New York adjusted gross income. Enter in the space provided your New York adjusted gross income using the following:

- **Form IT-150 filers** — amount from line 21 of Form IT-150.
- **Form IT-201 filers** — amount from line 33 of Form IT-201.
- **Form IT-203 filers** — amount from line 32 of Form IT-203.

Line 14 — Enter the amount from line 14 as follows:

If you **do not** qualify to claim the New York City child and dependent care credit (see *New York City credit* under *Who qualifies* on page 1 of these instructions), enter the line 14 amount as follows:

- **Residents:** Enter the line 14 amount on Form IT-150, line 39, or Form IT-201, line 64.
- **Nonresidents:** Enter the line 14 amount on Form IT-203, line 41.
- **Part-year residents:** Enter the line 14 amount on Form IT-203, line 41, and continue on line 15 of Form IT-216.

If you qualify to claim the New York City child and dependent care credit, follow the instructions below for your filing status.

- **Full-year New York State residents and full-year or part-year New York City residents:** continue on line 23 in the *New York City child and dependent care credit* section.
- **Part-year New York State residents and part-year New York City residents:** Enter the line 14 amount on Form IT-203, line 41, and continue on line 15 of Form IT-216. Also complete the *New York City child and dependent care credit* section (lines 23 through 30).

Part-year New York State residents

Lines 15 through 22 need to be completed **only** by New York State part-year residents claiming the New York State child and dependent care credit who are filing Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for 2007. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-ATT, *Other Tax Credits and Taxes*, or the instructions for Form IT-203.

The New York State child and dependent care credit must first reduce your tax liability to zero before the remaining excess is eligible to be refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

Line 21 — Divide line 19 by line 20 and round the result to the fourth decimal place. **Do not enter more than 100% (1.0000)** even if your actual result is more than 100%. If the result is zero percent (0%), you have no remaining excess New York State child and dependent care credit available to be refunded. Do not complete line 22.

Line 22 — If line 21 is greater than 0%, multiply line 18 by line 21 and enter the result on line 22. Transfer the line 22 amount to Form IT-203-ATT, line 9 and attach Form IT-216 to your Form IT-203. This amount represents the refundable portion of your New York State part-year resident child and dependent care credit.

New York City child and dependent care credit

Lines 23 through 30 need to be completed **only** by full-year and part-year New York City residents who qualify to claim the New York City child and dependent care credit. See *New York City credit* under *Who qualifies* on page 1 of these instructions.

Full-year and part-year New York City residents complete line 23. Then complete Worksheet 1 on the next page before completing lines 24 through 30, as applicable.

Line 23 — Enter the total qualified expenses paid for one or more qualifying persons who were under 4 years old on December 31, 2007, **and** listed on line 3 of Form IT-216 (or an attached sheet).

Worksheet 1 — New York City child and dependent care credit (instructions below)

Caution: If your federal adjusted gross income is over \$30,000 or you have no children under 4 years old, **stop**; you do not qualify for the New York City child and dependent care credit.

1	Amount from line 14 on Form IT-216	1.	_____
2	Amount from line 23 on Form IT-216	2.	_____
3	Amount from line 3a on Form IT-216	3.	_____
4	Divide line 2 by line 3 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000).....	4.	_____
5	Multiply line 1 by line 4.....	5.	_____
6	Enter decimal amount as shown in the <i>New York City child and dependent care credit limitation table</i> on the bottom of page 6 that applies to the amount on Form IT-150, line 11; Form IT-201, line 19; or Form IT-203, line 19, <i>Federal amount</i> column	6.	_____
7	Multiply line 5 by line 6.....	7.	_____
	Full-year New York City residents: Enter the line 7 amount on Form IT-216, line 24.		
	Part-year New York City residents: Continue on line 8 below.		
Part-year New York City residents must complete lines 8-13.			
8	Enter amount from Form IT-201, line 52 or Form IT-203, line 52a or line 7 above — whichever is less (if you and your spouse are required to calculate your New York City taxes separately, see instructions below). This is your nonrefundable credit	8.	_____
	• Form IT-201 filers: Enter the line 8 amount on Form IT-216, line 26.		
	• Form IT-203 filers: Enter the line 8 amount on Form IT-216, line 27.		
9	Subtract line 8 from line 7. If line 8 is equal to line 7, stop ; you do not have a refundable portion.....	9.	_____
10	Enter amount from Form IT-360.1, line 18, column B; also enter this amount on Form IT-216, line 29	10.	_____
11	Enter the amount from Form IT-360.1, line 18, column A; also enter this amount on Form IT-216, line 30	11.	_____
12	Divide line 10 by line 11 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000).....	12.	_____
13	Multiply line 9 by line 12. This is the refundable portion of your part-year New York City resident New York City child and dependent care credit	13.	_____
	• Form IT-201 filers: Enter the line 13 amount on Form IT-216, line 24.		
	• Form IT-203 filers: Enter the line 13 amount on Form IT-216, line 28.		

Instructions for completing Worksheet 1 — New York City child and dependent care credit

Line 1 — You must qualify for the New York State child and dependent care credit in order to claim the New York City child and dependent care credit. Enter the amount from line 14 of Form IT-216.

Line 4 — Divide line 2 by line 3 and round the result to the fourth decimal place. **Do not enter more than 100%** (1.0000), even if your actual result is more than 100%.

Line 6 — For 2007, the New York City child and dependent care credit can be as much as 75% of the New York State child and dependent care credit, depending on the amount of your federal adjusted gross income. Using the *New York City child and dependent care credit limitation table* on the bottom of page 6, enter the decimal amount that applies to your federal adjusted gross income as follows:

- **Form IT-150 filers** — amount from Form IT-150, line 11
- **Form IT-201 filers** — amount from Form IT-201, line 19
- **Form IT-203 filers** — amount from Form IT-203, line 19 (*Federal amount* column)

Part-year New York City residents only (lines 8-13)

Lines 8 through 13 must be completed only by part-year New York City residents claiming the New York City child and dependent care credit.

The New York City child and dependent care credit must first reduce your New York City tax liability to zero before the remaining excess may be refunded. The amount to be refunded will be based on the

ratio of resident period income to the combined income from both the resident and nonresident periods.

Spouses required to calculate New York City taxes separately

If you and your spouse file jointly for federal purposes but are required to calculate your New York City taxes separately, the credit may only be applied against the New York City tax imposed on the spouse with the lower taxable income.

- If the spouse with the lower taxable income is a full-year resident of New York City, do not complete lines 8 through 13. Transfer the line 7 amount as instructed below line 7 on the worksheet.
- If the spouse with the lower taxable income is a nonresident of New York City, no New York City child and dependent care credit is allowed.
- All others complete lines 8 through 13. Enter on line 8 the lesser of line 7 or the New York City tax liability of the spouse with the lower taxable income. Enter on lines 10 and 11 the amounts from line 18, columns A and B on Form IT-360.1 of the spouse with the lower taxable income.

Line 10 — Part-year New York City residents must also enter this amount on Form IT-216, line 29.

Line 11 — Part-year New York City residents must also enter this amount on Form IT-216, line 30.

Line 12 — Divide line 10 by line 11 and round the result to the fourth decimal place. **Do not enter more than 100%** (1.0000), even if your actual result is more than 100%. If the result is zero percent (0%), you have no remaining excess child and dependent care credit available to be refunded. **Stop**; do not complete line 13.

New York State child and dependent care credit limitation table

If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -		
Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13
\$	- 25,000*	1.100	32,400	- 32,600	1.050	40,000	- 50,000	1.000	57,400	- 57,600	0.600
25,000	- 25,200	1.099	32,600	- 32,800	1.049	50,000	- 50,200	0.995	57,600	- 57,800	0.589
25,200	- 25,400	1.098	32,800	- 33,000	1.047	50,200	- 50,400	0.984	57,800	- 58,000	0.579
25,400	- 25,600	1.097	33,000	- 33,200	1.046	50,400	- 50,600	0.973	58,000	- 58,200	0.568
25,600	- 25,800	1.095	33,200	- 33,400	1.045	50,600	- 50,800	0.963	58,200	- 58,400	0.557
25,800	- 26,000	1.094	33,400	- 33,600	1.043	50,800	- 51,000	0.952	58,400	- 58,600	0.547
26,000	- 26,200	1.093	33,600	- 33,800	1.042	51,000	- 51,200	0.941	58,600	- 58,800	0.536
26,200	- 26,400	1.091	33,800	- 34,000	1.041	51,200	- 51,400	0.931	58,800	- 59,000	0.525
26,400	- 26,600	1.090	34,000	- 34,200	1.039	51,400	- 51,600	0.920	59,000	- 59,200	0.515
26,600	- 26,800	1.089	34,200	- 34,400	1.038	51,600	- 51,800	0.909	59,200	- 59,400	0.504
26,800	- 27,000	1.087	34,400	- 34,600	1.037	51,800	- 52,000	0.899	59,400	- 59,600	0.493
27,000	- 27,200	1.086	34,600	- 34,800	1.035	52,000	- 52,200	0.888	59,600	- 59,800	0.483
27,200	- 27,400	1.085	34,800	- 35,000	1.034	52,200	- 52,400	0.877	59,800	- 60,000	0.472
27,400	- 27,600	1.083				52,400	- 52,600	0.867			
27,600	- 27,800	1.082	35,000	- 35,200	1.033	52,600	- 52,800	0.856	60,000	- 60,200	0.461
27,800	- 28,000	1.081	35,200	- 35,400	1.031	52,800	- 53,000	0.845	60,200	- 60,400	0.451
28,000	- 28,200	1.079	35,400	- 35,600	1.030	53,000	- 53,200	0.835	60,400	- 60,600	0.440
28,200	- 28,400	1.078	35,600	- 35,800	1.029	53,200	- 53,400	0.824	60,600	- 60,800	0.429
28,400	- 28,600	1.077	35,800	- 36,000	1.027	53,400	- 53,600	0.813	60,800	- 61,000	0.419
28,600	- 28,800	1.075	36,000	- 36,200	1.026	53,600	- 53,800	0.803	61,000	- 61,200	0.408
28,800	- 29,000	1.074	36,200	- 36,400	1.025	53,800	- 54,000	0.792	61,200	- 61,400	0.397
29,000	- 29,200	1.073	36,400	- 36,600	1.023	54,000	- 54,200	0.781	61,400	- 61,600	0.387
29,200	- 29,400	1.071	36,600	- 36,800	1.022	54,200	- 54,400	0.771	61,600	- 61,800	0.376
29,400	- 29,600	1.070	36,800	- 37,000	1.021	54,400	- 54,600	0.760	61,800	- 62,000	0.365
29,600	- 29,800	1.069	37,000	- 37,200	1.019	54,600	- 54,800	0.749	62,000	- 62,200	0.355
29,800	- 30,000	1.067	37,200	- 37,400	1.018	54,800	- 55,000	0.739	62,200	- 62,400	0.344
			37,400	- 37,600	1.017				62,400	- 62,600	0.333
			37,600	- 37,800	1.015	55,000	- 55,200	0.728	62,600	- 62,800	0.323
30,000	- 30,200	1.066	37,800	- 38,000	1.014	55,200	- 55,400	0.717	62,800	- 63,000	0.312
30,200	- 30,400	1.065	38,000	- 38,200	1.013	55,400	- 55,600	0.707	63,000	- 63,200	0.301
30,400	- 30,600	1.063	38,200	- 38,400	1.011	55,600	- 55,800	0.696	63,200	- 63,400	0.291
30,600	- 30,800	1.062	38,400	- 38,600	1.010	55,800	- 56,000	0.685	63,400	- 63,600	0.280
30,800	- 31,000	1.061	38,600	- 38,800	1.009	56,000	- 56,200	0.675	63,600	- 63,800	0.269
31,000	- 31,200	1.059	38,800	- 39,000	1.007	56,200	- 56,400	0.664	63,800	- 64,000	0.259
31,200	- 31,400	1.058	39,000	- 39,200	1.006	56,400	- 56,600	0.653	64,000	- 64,200	0.248
31,400	- 31,600	1.057	39,200	- 39,400	1.005	56,600	- 56,800	0.643	64,200	- 64,400	0.237
31,600	- 31,800	1.055	39,400	- 39,600	1.003	56,800	- 57,000	0.632	64,400	- 64,600	0.227
31,800	- 32,000	1.054	39,600	- 39,800	1.002	57,000	- 57,200	0.621	64,600	- 64,800	0.216
32,000	- 32,200	1.053	39,800	- 40,000	1.001	57,200	- 57,400	0.611	64,800	- 65,000	0.205
32,200	- 32,400	1.051							65,000	- No Limit	0.200

* This may be any amount up to \$25,000, including zero or a negative amount.

New York City child and dependent care credit limitation table

If your federal adjusted gross income is -			If your federal adjusted gross income is -			If your federal adjusted gross income is -			If your federal adjusted gross income is -		
Over	But not over	Enter on Worksheet 1, line 6	Over	But not over	Enter on Worksheet 1, line 6	Over	But not over	Enter on Worksheet 1, line 6	Over	But not over	Enter on Worksheet 1, line 6
\$	- 25,000*	0.750	26,200	- 26,400	0.555	27,600	- 27,800	0.345	29,000	- 29,200	0.135
25,000	- 25,200	0.735	26,400	- 26,600	0.525	27,800	- 28,000	0.315	29,200	- 29,400	0.105
25,200	- 25,400	0.705	26,600	- 26,800	0.495	28,000	- 28,200	0.285	29,400	- 29,600	0.075
25,400	- 25,600	0.675	26,800	- 27,000	0.465	28,200	- 28,400	0.255	29,600	- 29,800	0.045
25,600	- 25,800	0.645	27,000	- 27,200	0.435	28,400	- 28,600	0.225	29,800	- 30,000	0.015
25,800	- 26,000	0.615	27,200	- 27,400	0.405	28,600	- 28,800	0.195	30,000	- No Limit	0.000
26,000	- 26,200	0.585	27,400	- 27,600	0.375	28,800	- 29,000	0.165			

* This may be any amount up to \$25,000, including zero or a negative amount.