



December 2006

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

*Background and Statistical  
Analysis For Tax Years 2003-2004*

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# Statistical Highlights

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## Statistical Highlights of the Child and Dependent Care Credit for the 2003 Tax Year

- Approximately 563,500 resident and nonresident taxpayers claimed \$325.3 million in child and dependent care credit for the 2003 tax year. The average credit taken was \$800 in New York City compared to the statewide average of \$577.
- Approximately 95 percent of the credit was claimed by taxpayers with incomes below \$75,000. Low to middle income taxpayers also claimed higher average credits than those in the upper income classes.
- Head of household was the most common filing status for returns claiming the credit.
- Approximately 84 percent of the resident married joint filers claiming the credit had two wage earners.
- Approximately 17 percent of all taxpayers with dependents claimed the child and dependent care credit.
- Approximately 370,000, or 66 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$494 while those with two or more qualifying persons received an average credit of \$736.

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## Statistical Highlights of the Child and Dependent Care Credit for the 2004 Tax Year

- Approximately 580,600 resident and nonresident taxpayers claimed \$339.3 million in child and dependent care credit for the 2004 tax year. The average credit taken was \$800 in New York City compared to the statewide average of \$584.
- Almost 95 percent of the credit was claimed by taxpayers with incomes below \$75,000. Low to middle income taxpayers also claimed higher average credits than those in the upper income classes.
- Head of household was the most common filing status for returns claiming the credit.
- Approximately 85 percent of the resident married joint filers claiming the credit had two wage earners.
- Approximately 17 percent of all taxpayers with dependents claimed the child and dependent care credit.
- Approximately 382,800 or 66 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$499 while those with two or more qualifying persons received an average credit of \$751.

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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 years 2003 and 2004. 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 2003 and 2004 tax years. To claim the CDCC, taxpayers must file a separate Form IT-216, together with their tax return. The Department of Taxation and Finance computes the credit for taxpayers who file the no-compute Form IT-100. It is important to note that some taxpayers receive tax benefits through the Federal dependent care exclusion. These taxpayers are in addition to the total number of taxpayers who claimed the child and dependent care credit noted in this report.

The Federal government first instituted a child and dependent care tax credit in 1976. Beginning in tax year 2003, the Federal credit was significantly enhanced. For tax years 2003 and 2004, the Federal credit, which is nonrefundable, allowed 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 persons that can be claimed as a dependent. Qualifying persons must share a home with the taxpayer. For one qualifying person, the credit reached a maximum level of \$1,155 for Federal adjusted gross incomes (FAGI) below \$15,000, phasing down to \$864 when FAGI exceeded \$28,000. For two or more qualifying persons, the maximum credit was \$2,021 for FAGI below \$10,000, phasing down to \$1,729 for FAGI above \$28,000.

Effective beginning in the 1977 tax year, New York adopted a nonrefundable CDCC equal to 20 percent of the federal credit. Except for the impact of some minor changes to the federal credit, New York's CDCC remained unchanged through 1995. However, a series of law changes enacted in 1996 through 2000 gradually increased the credit percentage at certain income

levels, above which it continues to phase down to 20 percent. Also, effective in 1996 the CDCC was made refundable for New York residents, though the CDCC remains nonrefundable for nonresidents. Finally, the New York credit increased again beginning in 2003 because it incorporated the federal enhancements. Table 1 summarizes these changes:

**Table 1: History of Credit**

Provision	Before 1996	1996 1996	1997	1998	1999	2000-2002	2003-2006* (1)
Maximum Percentage of the Federal	20	30	60	100	100	110	110
Maximum Income for 100% Credit	NA	\$10,000	\$10,000	\$17,000	\$35,000	\$50,000	\$50,000
Maximum Amount 1 Child	\$144	\$216	\$432	\$720	\$720	\$792	\$1,155
Maximum Amount 2 or more Children	\$288	\$432	\$864	\$1,440	\$1,440	\$1,584	\$2,310
Minimum Amount 1 Child	\$96	\$96	\$96	\$96	\$96	\$96	\$120
Minimum Amount 2 or More Children	\$192	\$192	\$192	\$192	\$192	\$192	\$240
Income Range Over Which Credit Phases	NA	\$10-14,000	\$10-14,000	\$17-30,000	\$35-50,000	\$50-65,000	\$50-65,000

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

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



Figure 1: Maximum New York State Child & Dependent Care Credit : Tax Year 2004

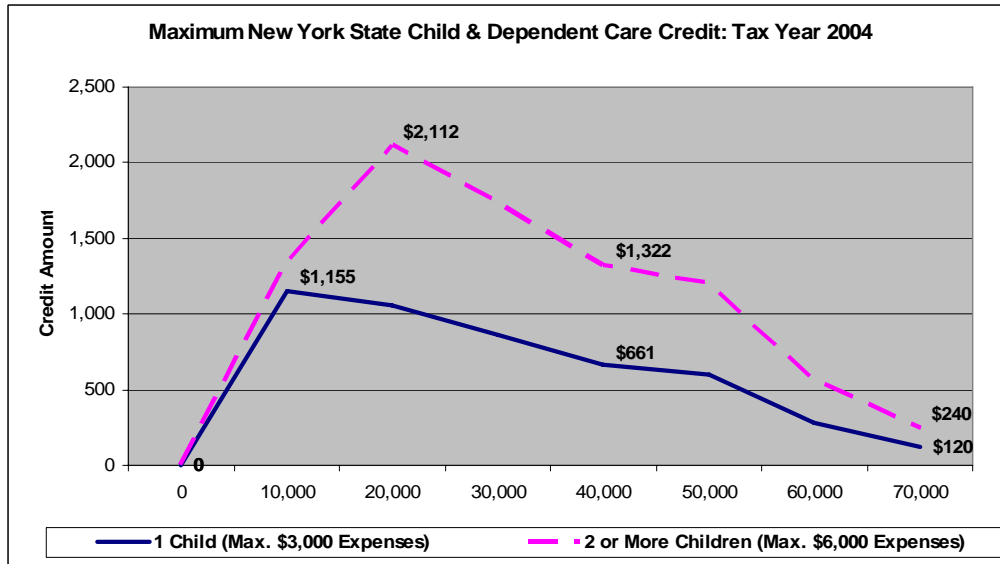
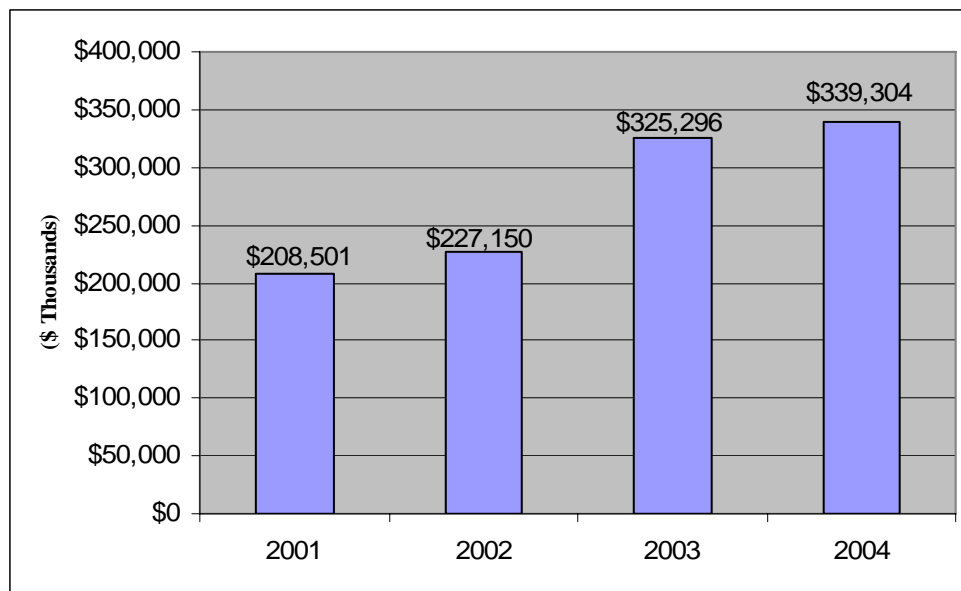


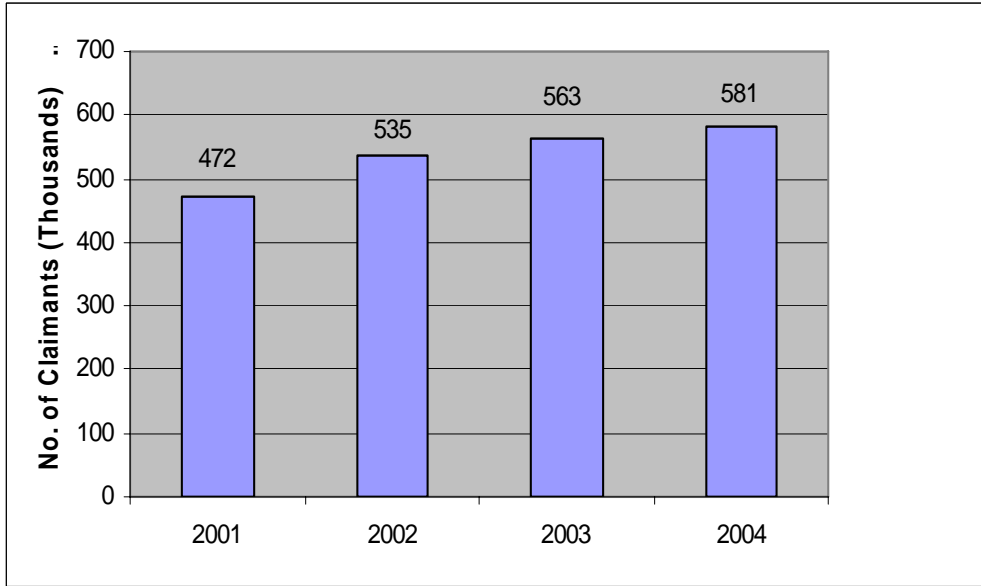
Figure 2: Total New York State Child Dependent Care Credit Claimed: Tax Years 2001-2004



The total child dependent care credit increased from approximately \$208.5 million in 2001 to \$339.3 million in 2004. Figure 2 shows how the total credit claimed has increased over this time frame. Approximately 581,000 returns claimed the child dependent care credit in 2004. This is a 23 percent increase over what was taken in 2001. Figure 3 shows credit claimants since tax year 2001.

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Figure 3: Total New York State Child Dependent Credit Claimants: Tax Years 2001 –2004



## States with Child and Dependent Care Provisions

Table 2 provides details on current state child care provisions. Currently, some 26 states have such provisions. These provisions include both refundable and nonrefundable credits, subtractions, deductions, and itemized deductions. New York's CDCC provisions are the highest in the nation in terms of both the credit percentage and income ranges at which specific credit rates apply. Moreover, New York's credit is fully refundable.

**Table 2: State Child & Dependent Care Tax Provisions as of January 1, 2006**

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	Yes	California AGI	\$0 - \$40,000	17.50%	\$100,001 and over	0.00%
CO	50%	Credit	Yes	Same as Federal	\$0 - \$25,000	17.50%	\$60,001 and over	0.00%
DE	50%	Credit	No	N/A	Same as Federal	17.50%	Same as Federal	10.00%
HI (3)	25%	Expense	Yes	Hawaii AGI	\$0 - \$22,000	25.00%	\$40,001 and over	15.00%
ID	Subtraction	Expense	N/A	N/A	\$45,114 and over	7.80%	\$0 - \$2,258	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	No	Same as Federal	\$0 - \$25,000	17.50%	\$60,001 and over	3.50%
ME	50%	Credit	Yes	N/A	Same as Federal	17.50%	Same as Federal	4.30%
MD	32.5%	Credit	No	Same as Federal	\$0 - \$41,000	11.375%	\$50,001 and over	0.00%
MA (4)	Deduction	Expense	N/A	N/A	N/A	5.30%	N/A	5.30%
MN	100%	Credit	Yes	Household Income	\$0 - \$20,420	35.00%	\$34,070 and over	0.00%
MT	Itemized Deduction	N/A	N/A	Montana AGI	\$0 - \$22,800	6.90%	\$22,801 and over	1.00%
NE	100%	Credit	Yes/No	Same as Federal	\$0 - \$22,000	35.00%	\$29,001 and over	5.00%
NM	N/A	N/A	Yes	NM Modified Gross Income	\$0 - \$21,424	NA	\$21,425 and over	0.00%
<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%	Expense	No	Same as Federal	\$0 - \$25,000	13.00%	\$40,001 and over	10.00%
OH	100%	Credit	No	Ohio AGI	\$0 - \$19,999	35.00%	\$40,001 and over	0.00%
OK	20%	Credit	No	N/A	Same as Federal	7.00%	Same as Federal	4.00%
OR	40%	Credit	Yes	FAGI/Poverty Level	\$0 - \$36,488	14.00%	\$45,610 and over	0.00%
RI	25%	Credit	No	Same as Federal	Same as Federal	8.75%	Same as Federal	5.00%
SC	7%	Expense	No	N/A	Same as Federal	7.00%	N/A	N/A
VT	50%	Credit	Yes	Same as Federal	\$0 - \$40,000	17.50%	\$40,001 and over	0.00%
VA	Deduction	Expense	No	N/A	Same as Federal	5.75%	Same as Federal	2.00%

Notes:

- (1) The maximum Federal credit is 35% of qualifying expenses in the Federal Adjusted Gross Income (FAGI) range \$0 - \$15,000. The minimum percentage is 20% of qualifying expenses for taxpayers with FAGI over \$43,000. Qualifying expenses must exceed earned income. Maximum qualifying expenses are \$3,000 for one dependent and \$6,000 for two or more dependents.
- (2) Maximum or minimum effective state benefit rates are calculated for comparison with Federal benefit rates.
- (3) Qualifying expenses are the pre-2003 Federal expense amounts of \$2,400 (one dependent) and \$4,800 (two or more dependents).
- (4) Qualifying expense amounts are \$4,600 (one dependent) and \$9,600 (two or more dependents).

Source: Office of Tax Policy Analysis, based largely on Commerce Clearinghouse State Tax Guide and National Women's Law Center, "Making Care Less Taxing-Improving State Child and Dependent Care Provisions" (April 2006).

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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 2003-2004, 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).

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# Overview of Statistical Tables

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The following tables present information regarding the child and dependent care credit (CDCC) claimed by New York State income taxpayers on returns filed for the 2003 and 2004 tax years. The information is derived from returns which claimed the credit on their New York State income tax returns for those years. Also included is information from approximately 2,900 credits claimed on the form IT-216 *Claim for Child and Dependent Care Credit* which were filed by the taxpayer subsequent to the filing of the regular tax return. 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 2003. A total of 563,436 resident and nonresident taxpayers claimed \$325.2 million in credit with an average credit taken of \$577. Approximately \$224 million, or 69 percent, of the total credit was claimed by taxpayers residing in New York City. These taxpayers accounted for only 50 percent of credits claimed and their average credit was \$800. 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 \$71 million claimed by residents of Kings County (Brooklyn) was the largest amount claimed in a single county.

Table 4 shows similar information for tax year 2004 where a total of 580,615 resident and nonresident taxpayers claimed \$339.3 million in credit. The average credit taken was \$584. Approximately \$233 million, or 69 percent, of the total credit was claimed by taxpayers residing in New York City.

Tables 5 and 6 present the number and dollar amount of credit claimed by New York State adjusted gross income class for tax years 2003 and 2004. The tables show that 95 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 7a-c contain information on the child and dependent care credit by filing status and county of residence in tax year 2003. These tables exclude approximately \$2 million in credit claimed by taxpayers filing the IT-216 separately from the regular return because the filing statuses for these taxpayers were not available. The tables illustrate that taxpayers filing as head of household constituted the largest category with over \$256 million of credit claimed by over 303,000 taxpayers. Taxpayers filing as married joint/qualifying widower or head of household claimed \$311.8 million of the \$323.3 million in total credit.

Tables 8a-c contain similar information for tax year 2004. These tables exclude approximately \$1.3 million in credit claimed by taxpayers filing the IT-216 separately from the regular return.

Table 9 presents information on credit claimed by resident married joint returns with one or two wage earners for tax year 2003. As expected, approximately 84 percent of the resident married joint filers claiming the credit had two wage earners. The average credit claimed by one wage earner families was over \$138 more than the average for dual income families. Table 10 presents the same information for tax year 2004.

Tables 11 and 12 show the number of returns claiming the credit as a percentage of all returns with dependents by county of residence. Overall, the table illustrates that approximately 17 percent of all taxpayers with dependents claimed the child and dependent care credit. This ranges from a low of approximately 6 percent in Hamilton County to a high of approximately 28 percent in Bronx County.

Tables 13a and 13b present county level information on the child and dependent care credit by number of persons who qualify for the credit for tax year 2003. Table 13a shows that 370,125, or 66 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$494 while those with two or more qualifying persons received an average credit of \$736. Finally, Tables 14a-b present similar information for tax year 2004.

Table 3

**Child & Dependent Care Credit By  
Place of Residence for Tax Year 2003**

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	49,850	\$39,262	\$788
Bronx	71,476	\$65,937	\$923
Richmond	11,425	\$6,263	\$548
Kings	88,745	\$71,335	\$804
Queens	58,180	\$40,958	\$704
<b>New York City</b>	<b>279,676</b>	<b>\$223,755</b>	<b>\$800</b>

<b>Rest of State</b>			
Albany	7,288	\$2,773	\$381
Allegany	471	\$139	\$295
Broome	3,179	\$1,007	\$317
Cattaraugus	1,103	\$342	\$310
Cayuga	1,401	\$446	\$319
Chautauqua	1,562	\$482	\$308
Chemung	1,486	\$459	\$309
Chenago	857	\$270	\$315
Clinton	1,482	\$439	\$296
Columbia	956	\$275	\$288
Cortland	1,025	\$328	\$320
Delaware	581	\$205	\$352
Dutchess	6,497	\$2,115	\$326
Erie	20,504	\$7,856	\$383
Essex	520	\$186	\$358
Franklin	705	\$249	\$353
Fulton	833	\$291	\$349
Genesee	875	\$248	\$283
Greene	491	\$147	\$299
Hamilton	37	\$15	\$395
Herkimer	885	\$321	\$362
Jefferson	1,664	\$522	\$314
Lewis	284	\$75	\$265
Livingston	972	\$258	\$266
Madison	1,038	\$302	\$291
Monroe	15,781	\$5,734	\$363
Montgomery	759	\$328	\$432
Nassau	36,787	\$15,941	\$433
Niagara	4,214	\$1,371	\$325
Oneida	3,427	\$1,316	\$384
Onondaga	10,022	\$415	\$414
Ontario	1,997	\$597	\$299

<b>Rest of State</b>			
Orange	8,780	\$4,085	\$465
Orleans	454	\$151	\$334
Oswego	1,583	\$511	\$323
Otsego	910	\$283	\$311
Putnam	2,394	\$537	\$224
Rensselaer	3,862	\$1,429	\$370
Rockland	7,830	\$2,881	\$368
St. Lawrence	1,158	\$361	\$312
Saratoga	4,513	\$1,168	\$259
Schenectady	3,366	\$1,283	\$381
Schoharie	402	\$122	\$304
Schuyler	283	\$94	\$331
Seneca	552	\$188	\$340
Steuben	1,766	\$485	\$274
Suffolk	36,252	\$1,479	\$408
Sullivan	1,412	\$634	\$449
Tioga	934	\$254	\$272
Tompkins	1,974	\$510	\$258
Ulster	3,104	\$1,055	\$340
Warren	1,039	\$309	\$297
Washington	705	\$224	\$317
Wayne	1,831	\$556	\$303
Westchester	27,430	\$1,325	\$483
Wyoming	616	\$161	\$262
Yates	298	\$109	\$365
Unclassified*	3,010	\$2,015	\$670
<b>Total Residents:</b>	<b>519,811</b>	<b>\$319,449</b>	<b>\$615</b>
<b>Non-Residents:</b>	<b>43,625</b>	<b>\$5,848</b>	<b>\$134</b>
<b>Grand Total:</b>	<b>563,436</b>	<b>\$325,296</b>	<b>\$577</b>

\* Place of residence cannot be determined from return.

Table 4

**Child & Dependent Care Credit By  
Place of Residence for Tax Year 2004**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	53,986	\$42,810	\$793
Bronx	73,108	\$67,627	\$925
Richmond	11,492	\$6,238	\$543
Kings	92,275	\$74,475	\$807
Queens	59,720	\$42,346	\$709
New York City	290,581	\$233,497	\$804
<b>Rest of State</b>			
Albany	7,500	\$3,041	\$405
Allegany	489	\$147	\$302
Broome	3,157	\$1,020	\$323
Cattaraugus	1,138	\$360	\$316
Cayuga	1,416	\$468	\$331
Chautauqua	1,631	\$508	\$312
Chemung	1,412	\$472	\$334
Chenago	873	\$274	\$314
Clinton	1,508	\$439	\$291
Columbia	944	\$277	\$293
Cortland	1,015	\$320	\$316
Delaware	587	\$209	\$357
Dutchess	6,683	\$2,199	\$329
Erie	20,552	\$8,081	\$393
Essex	565	\$198	\$350
Franklin	712	\$267	\$375
Fulton	867	\$313	\$361
Genesee	880	\$246	\$280
Greene	522	\$164	\$315
Hamilton	43	\$17	\$396
Herkimer	910	\$327	\$359
Jefferson	1,651	\$509	\$308
Lewis	273	\$75	\$274
Livingston	948	\$247	\$260
Madison	1,073	\$313	\$292
Monroe	15,779	\$5,888	\$373
Montgomery	834	\$370	\$444
Nassau	38,412	\$17,279	\$450
Niagara	4,240	\$1,356	\$320
Oneida	3,589	\$1,540	\$429
Onondaga	10,348	\$4,339	\$419
Ontario	2,007	\$596	\$297

<b>Rest of State</b>			
Orange	9,372	\$4,085	\$478
Orleans	448	\$151	\$325
Oswego	1,593	\$511	\$315
Otsego	927	\$283	\$313
Putnam	2,491	\$537	\$224
Rensselaer	3,942	\$1,429	\$369
Rockland	7,991	\$2,881	\$379
St. Lawrence	1,163	\$361	\$299
Saratoga	4,676	\$1,168	\$259
Schenectady	3,477	\$1,283	\$396
Schoharie	445	\$122	\$304
Schuyler	296	\$94	\$345
Seneca	527	\$188	\$349
Steuben	1,831	\$485	\$277
Suffolk	38,144	\$1,479	\$432
Sullivan	1,471	\$634	\$469
Tioga	910	\$254	\$270
Tompkins	1,954	\$510	\$248
Ulster	3,260	\$1,055	\$371
Warren	1,041	\$309	\$298
Washington	765	\$224	\$313
Wayne	1,843	\$556	\$332
Westchester	28,629	\$1,325	\$490
Wyoming	604	\$161	\$253
Yates	283	\$109	\$352
Unclassified*	119	\$2,015	\$325
Total Residents:	533,409	\$332,969	\$624
Non-Residents:	47,206	\$6,334	\$134
Grand Total:	580,615	\$339,304	\$584

\* Place of residence cannot be determined from return.



Table 5

**Child and Dependent Care Credit  
By New York State Adjusted Gross Income  
For Tax Year 2003**

NYSAGI	# Credits	# Credits Cumulative	# Credits Cumulative Percent	\$ Amount (000's)	\$ Amount Cumulative (000's)	\$ Amount Cumulative Percent	Average Credit
Less Than \$5,000	1,993	1,993	0.4%	\$868,008	\$868,008	0.3%	\$436
\$5,000- \$9,999	20,427	22,420	4.0%	\$16,326,939	\$17,194,947	5.3%	\$799
\$10,000- \$19,999	85,299	107,719	19.1%	\$90,678,981	\$107,873,928	33.2%	\$1,063
\$20,000- \$29,999	95,256	202,975	36.0%	\$93,309,795	\$201,183,723	61.8%	\$980
\$30,000- \$39,999	72,235	275,210	48.8%	\$57,541,544	\$258,725,267	79.5%	\$797
\$40,000- \$49,999	47,784	322,994	57.3%	\$28,812,449	\$287,537,716	88.4%	\$603
\$50,000- \$59,999	36,638	359,632	63.8%	\$15,221,364	\$302,759,080	93.1%	\$415
\$60,000- \$74,999	46,033	405,665	72.0%	\$6,198,192	\$308,957,272	95.0%	\$135
\$75,000- \$99,999	58,420	464,085	82.4%	\$6,103,345	\$315,060,617	96.9%	\$104
\$100,000- \$199,999	76,077	540,162	95.9%	\$7,864,431	\$322,925,048	99.3%	\$103
\$200,000 & Over	23,274	563,436	100.0%	\$2,371,143	\$325,296,191	100.0%	\$102
Totals	563,436			\$325,296,191			\$577

Table 6

**Child and Dependent Care Credit  
By New York State Adjusted Gross Income  
For Tax Year 2004**

<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	502	502	0.1%	\$427	\$427	0.1%	\$852
\$5,000- \$9,999	18,491	18,993	3.3%	\$14,077	\$14,505	4.3%	\$761
\$10,000- \$19,999	89,395	108,388	18.7%	\$97,024	\$111,529	32.9%	\$1,085
\$20,000- \$29,999	94,523	202,911	34.9%	\$94,579	\$206,108	60.7%	\$1,001
\$30,000- \$39,999	75,629	278,540	48.0%	\$62,122	\$268,230	79.1%	\$821
\$40,000- \$49,999	49,903	328,443	56.6%	\$31,055	\$299,285	88.2%	\$622
\$50,000- \$59,999	37,247	365,690	63.0%	\$15,998	\$315,283	92.9%	\$430
\$60,000- \$74,999	46,883	412,573	71.1%	\$6,423	\$321,706	94.8%	\$137
\$75,000- \$99,999	59,525	472,098	81.3%	\$6,339	\$328,045	96.7%	\$106
\$100,000- \$199,999	82,108	554,206	95.5%	\$8,595	\$336,639	99.2%	\$105
\$200,000 & Over	26,409	580,615	100.0%	\$2,664	\$339,304	100.0%	\$101
<b>Totals</b>	<b>580,615</b>			<b>\$339,304</b>			<b>\$584</b>

Table 7a

**Child & Dependent Care Credit By Place of Residence  
And Single Filing Status for Tax Year 2003\***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	2,269	\$2,216	\$977
Bronx	2,985	\$2,999	\$1,005
Richmond	194	\$147	\$759
Kings	1,942	\$1,798	\$926
Queens	1,155	\$1,019	\$882
<b>New York City</b>	<b>8,545</b>	<b>\$8,179</b>	<b>\$957</b>
<b>Rest of State</b>			
Albany	135	\$77	\$567
Allegany	(D)	(D)	(D)
Broome	65	\$29	\$447
Cattaraugus	28	\$17	\$589
Cayuga	27	\$12	\$428
Chautauqua	39	\$17	\$437
Chemung	41	\$18	\$435
Chenago	16	\$8	\$522
Clinton	25	\$14	\$544
Columbia	12	\$6	\$530
Cortland	26	\$11	\$434
Delaware	17	\$10	\$592
Dutchess	133	\$86	\$646
Erie	393	\$207	\$527
Essex	12	\$6	\$494
Franklin	10	\$6	\$583
Fulton	16	\$7	\$411
Genesee	21	\$11	\$521
Greene	(D)	(D)	(D)
Hamilton	(D)	(D)	(D)
Herkimer	19	\$9	\$468
Jefferson	35	\$13	\$358
Lewis	(D)	(D)	(D)
Livingston	21	\$10	\$496
Madison	20	\$10	\$495
Monroe	383	\$226	\$589
Montgomery	15	\$10	\$674
Nassau	867	\$742	\$856
Niagara	80	\$37	\$465
Oneida	87	\$44	\$501
Onondaga	213	\$126	\$594
Ontario	39	\$20	\$504
<b>Rest of State</b>			
Orange	164	\$120	\$562
Orleans	20	\$8	\$307
Oswego	36	\$20	\$381
Otsego	13	\$6	\$324
Putnam	22	\$13	\$403
Rensselaer	76	\$41	\$402
Rockland	97	\$62	\$473
St. Lawrence	19	\$9	\$304
Saratoga	74	\$43	\$392
Schenectady	75	\$40	\$377
Schoharie	(D)	(D)	(D)
Schuyler	(D)	(D)	(D)
Seneca	14	\$9	\$399
Steuben	53	\$22	\$291
Suffolk	787	\$597	\$569
Sullivan	35	\$20	\$488
Tioga	14	\$7	\$461
Tompkins	36	\$11	\$304
Ulster	47	\$24	\$386
Warren	16	\$5	\$341
Washington	15	\$7	\$294
Wayne	34	\$18	\$403
Westchester	372	\$285	\$508
Wyoming	19	\$10	\$345
Yates	(D)	(D)	(D)
Unclassified**	(D)	(D)	(D)
<b>Total Residents:</b>	<b>13,320</b>	<b>\$11,346</b>	<b>\$852</b>
<b>Non-Residents:</b>	<b>359</b>	<b>\$91</b>	<b>\$254</b>
<b>Grand Total:</b>	<b>13,679</b>	<b>\$11,437</b>	<b>\$836</b>

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

\*\* Place of residence cannot be determined from return.

**NOTES:**

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

- Table excludes data for 2,875 credits totalling \$2 million claimed separately submitted IT-216 forms.

Table 7b

**Child & Dependent Care Credit By Place of Residence  
And Married Joint & Qualifying Widow Filing Status for Tax Year 2003\***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	12,036	\$3,743	\$311
Bronx	7,845	\$3,887	\$495
Richmond	5,153	\$1,128	\$219
Kings	19,668	\$8,289	\$421
Queens	19,310	\$7,365	\$381
New York City	64,012	\$24,412	\$381
<b>Rest of State</b>			
Albany	4,217	\$672	\$159
Allegany	333	\$74	\$222
Broome	2,092	\$431	\$206
Cattaraugus	744	\$165	\$222
Cayuga	942	\$197	\$209
Chautauqua	1,025	\$228	\$222
Chemung	959	\$192	\$201
Chenago	596	\$144	\$241
Clinton	1,069	\$224	\$210
Columbia	668	\$123	\$185
Cortland	706	\$156	\$220
Delaware	405	\$106	\$261
Dutchess	4,343	\$725	\$167
Erie	11,735	\$2,067	\$176
Essex	355	\$87	\$246
Franklin	461	\$112	\$243
Fulton	491	\$104	\$212
Genesee	620	\$121	\$195
Greene	329	\$63	\$193
Hamilton	31	\$11	\$341
Herkimer	616	\$172	\$278
Jefferson	1,166	\$270	\$231
Lewis	224	\$46	\$203
Livingston	697	\$120	\$172
Madison	758	\$147	\$193
Monroe	9,540	\$1,540	\$161
Montgomery	435	\$108	\$248
Nassau	21,714	\$4,458	\$205
Niagara	2,643	\$476	\$180
Oneida	2,080	\$445	\$214
Onondaga	5,841	\$1,087	\$186
Ontario	1,458	\$310	\$213
<b>Rest of State</b>			
Orange	4,935	\$1,012	\$205
Orleans	279	\$59	\$213
Oswego	1,064	\$213	\$200
Otsego	641	\$161	\$250
Putnam	1,909	\$290	\$152
Rensselaer	2,356	\$397	\$168
Rockland	5,131	\$1,048	\$204
St. Lawrence	833	\$182	\$219
Saratoga	3,349	\$542	\$162
Schenectady	1,912	\$352	\$184
Schoharie	283	\$64	\$226
Schuyler	186	\$47	\$251
Seneca	356	\$83	\$234
Steuben	1,253	\$271	\$216
Suffolk	22,333	\$4,471	\$200
Sullivan	770	\$193	\$251
Tioga	687	\$144	\$210
Tompkins	1,473	\$277	\$188
Ulster	2,008	\$398	\$198
Warren	725	\$153	\$211
Washington	487	\$104	\$213
Wayne	1,296	\$242	\$187
Westchester	14,438	\$2,696	\$187
Wyoming	458	\$92	\$200
Yates	198	\$56	\$283
Unclassified**	101	\$16	\$160
<b>Total Residents:</b>	<b>209,018</b>	<b>\$52,736</b>	<b>\$252</b>
<b>Non-Residents:</b>	<b>34,790</b>	<b>\$3,083</b>	<b>\$89</b>
<b>Grand Total:</b>	<b>243,808</b>	<b>\$55,820</b>	<b>\$229</b>

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

\*\* Place of residence cannot be determined from return.

**NOTES:**

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

- Table excludes data for 2,875 credits totalling \$2 million claimed separately submitted IT-216 forms.

Table 7c

**Child & Dependent Care Credit By Place of Residence  
And Head of Household Filing Status for Tax Year 2003\***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	35,539	\$33,298	\$937
Bronx	60,638	\$59,042	\$974
Richmond	6,078	\$4,987	\$821
Kings	67,128	\$61,243	\$912
Queens	37,711	\$32,572	\$864
New York City	207,094	\$191,142	\$923
<b>Rest of State</b>			
Albany	2,936	\$2,025	\$690
Allegany	130	\$63	\$482
Broome	1,022	\$547	\$535
Cattaraugus	331	\$160	\$482
Cayuga	432	\$238	\$551
Chautauqua	498	\$237	\$476
Chemung	486	\$249	\$512
Chenago	245	\$118	\$480
Clinton	388	\$201	\$519
Columbia	276	\$146	\$528
Cortland	293	\$161	\$548
Delaware	159	\$89	\$560
Dutchess	2,021	\$1,304	\$645
Erie	8,376	\$5,582	\$666
Essex	153	\$93	\$606
Franklin	234	\$131	\$560
Fulton	326	\$180	\$552
Genesee	234	\$116	\$494
Greene	154	\$80	\$522
Hamilton	(D)	(D)	(D)
Herkimer	250	\$140	\$561
Jefferson	463	\$240	\$519
Lewis	54	\$24	\$449
Livingston	254	\$128	\$504
Madison	260	\$146	\$560
Monroe	5,856	\$3,967	\$677
Montgomery	309	\$210	\$679
Nassau	14,202	\$10,737	\$756
Niagara	1,490	\$857	\$575
Oneida	1,260	\$827	\$656
Onondaga	3,968	\$2,933	\$739
Ontario	500	\$267	\$533
<b>Rest of State</b>			
Orange	3,681	\$2,952	\$802
Orleans	155	\$84	\$544
Oswego	483	\$278	\$576
Otsego	256	\$117	\$456
Putnam	463	\$235	\$507
Rensselaer	1,430	\$991	\$693
Rockland	2,602	\$1,771	\$681
St. Lawrence	306	\$170	\$556
Saratoga	1,090	\$584	\$535
Schenectady	1,379	\$890	\$646
Schoharie	113	\$54	\$482
Schuyler	92	\$44	\$484
Seneca	182	\$96	\$525
Steuben	460	\$192	\$417
Suffolk	13,129	\$9,718	\$740
Sullivan	607	\$421	\$693
Tioga	233	\$103	\$442
Tompkins	464	\$221	\$477
Ulster	1,048	\$632	\$603
Warren	298	\$150	\$505
Washington	203	\$113	\$554
Wayne	501	\$295	\$589
Westchester	12,620	\$10,272	\$814
Wyoming	139	\$60	\$430
Yates	95	\$50	\$524
Unclassified**	75	\$45	\$597
<b>Total Residents:</b>	<b>294,598</b>	<b>\$253,376</b>	<b>\$860</b>
<b>Non-Residents:</b>	<b>8,476</b>	<b>\$2,674</b>	<b>\$315</b>
<b>Grand Total:</b>	<b>303,074</b>	<b>\$256,050</b>	<b>\$845</b>

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

\*\* Place of residence cannot be determined from return.

**NOTES:**

- (D) denotes Tax Law secrecy provisions prohibit disclosure.
- Table excludes data for 2,875 credits totalling \$2 million claimed separately submitted IT-216 forms.

Table 8a

**Child & Dependent Care Credit By Place of Residence  
And Single Filing Status for Tax Year 2004\***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	2,666	\$2,664	\$977
Bronx	3,453	\$3,530	\$1,005
Richmond	156	\$132	\$759
Kings	2,136	\$2,001	\$926
Queens	1,205	\$1,104	\$882
<b>New York City</b>	<b>8,545</b>	<b>\$9,430</b>	<b>\$957</b>

Rest of State			
Albany	133	\$83	\$626
Allegany	12	\$5	\$456
Broome	62	\$32	\$509
Cattaraugus	24	\$10	\$416
Cayuga	27	\$15	\$460
Chautauqua	42	\$20	\$481
Chemung	44	\$24	\$535
Chenago	12	\$4	\$364
Clinton	18	\$9	\$522
Columbia	16	\$9	\$532
Cortland	25	\$12	\$464
Delaware	16	\$9	\$538
Dutchess	122	\$82	\$676
Erie	345	\$179	\$519
Essex	13	\$6	\$523
Franklin	17	\$9	\$709
Fulton	12	\$9	\$511
Genesee	24	\$12	\$593
Greene	(D)	(D)	(D)
Hamilton	(D)	(D)	(D)
Herkimer	21	\$12	\$461
Jefferson	26	\$9	\$340
Lewis	(D)	(D)	(D)
Livingston	18	\$7	\$409
Madison	21	\$10	\$488
Monroe	339	\$223	\$658
Montgomery	18	\$12	\$678
Nassau	966	\$908	\$940
Niagara	79	\$43	\$548
Oneida	69	\$39	\$566
Onondaga	208	\$131	\$629
Ontario	31	\$14	\$437

Rest of State			
Orange	173	\$126	\$731
Orleans	12	\$5	\$423
Oswego	34	\$22	\$653
Otsego	16	\$7	\$409
Putnam	21	\$9	\$417
Rensselaer	79	\$47	\$589
Rockland	119	\$84	\$707
St. Lawrence	20	\$8	\$395
Saratoga	69	\$33	\$472
Schenectady	49	\$26	\$533
Schoharie	(D)	(D)	(D)
Schuyler	(D)	(D)	(D)
Seneca	(D)	(D)	(D)
Steuben	39	\$16	\$421
Suffolk	822	\$691	\$841
Sullivan	33	\$22	\$665
Tioga	13	\$5	\$370
Tompkins	39	\$18	\$455
Ulster	46	\$32	\$689
Warren	16	\$8	\$485
Washington	15	\$7	\$486
Wayne	42	\$26	\$630
Westchester	398	\$336	\$844
Wyoming	13	\$5	\$390
Yates	(D)	(D)	(D)
Unclassified**	(D)	(D)	(D)

Total Residents:	14,378	\$12,903	\$897
Non-Residents:	374	\$92	\$245
Grand Total:	14,752	\$12,994	\$881

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

\*\* Place of residence cannot be determined from return.

**NOTES:**

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

- Table excludes data for 1,879 credits totalling \$1.3 million claimed separately submitted IT-216 forms.

Table 8b

**Child & Dependent Care Credit By Place of Residence  
And Single Filing Status for Tax Year 2004\***

County	# Credits	\$ Amount (000's)	Average Credit
<b>Manhattan</b>	<b>12,903</b>	<b>\$4,029</b>	<b>\$312</b>
<b>Bronx</b>	<b>8,181</b>	<b>\$4,031</b>	<b>\$493</b>
<b>Richmond</b>	<b>5,297</b>	<b>\$1,171</b>	<b>\$221</b>
<b>Kings</b>	<b>20,587</b>	<b>\$8,864</b>	<b>\$431</b>
<b>Queens</b>	<b>19,588</b>	<b>\$7,522</b>	<b>\$384</b>
<b>New York City</b>	<b>66,556</b>	<b>\$25,618</b>	<b>\$385</b>
<b>Rest of State</b>			
<b>Albany</b>	<b>4,227</b>	<b>\$668</b>	<b>\$158</b>
<b>Allegany</b>	<b>362</b>	<b>\$79</b>	<b>\$219</b>
<b>Broome</b>	<b>2,043</b>	<b>\$404</b>	<b>\$198</b>
<b>Cattaraugus</b>	<b>758</b>	<b>\$164</b>	<b>\$216</b>
<b>Cayuga</b>	<b>946</b>	<b>\$206</b>	<b>\$218</b>
<b>Chautauqua</b>	<b>1,063</b>	<b>\$231</b>	<b>\$217</b>
<b>Chemung</b>	<b>910</b>	<b>\$175</b>	<b>\$193</b>
<b>Chenago</b>	<b>625</b>	<b>\$145</b>	<b>\$231</b>
<b>Clinton</b>	<b>1,087</b>	<b>\$206</b>	<b>\$189</b>
<b>Columbia</b>	<b>651</b>	<b>\$113</b>	<b>\$173</b>
<b>Cortland</b>	<b>704</b>	<b>\$149</b>	<b>\$212</b>
<b>Delaware</b>	<b>400</b>	<b>\$109</b>	<b>\$272</b>
<b>Dutchess</b>	<b>4,407</b>	<b>\$704</b>	<b>\$160</b>
<b>Erie</b>	<b>11,700</b>	<b>\$1,983</b>	<b>\$169</b>
<b>Essex</b>	<b>382</b>	<b>\$91</b>	<b>\$239</b>
<b>Franklin</b>	<b>449</b>	<b>\$119</b>	<b>\$265</b>
<b>Fulton</b>	<b>501</b>	<b>\$108</b>	<b>\$216</b>
<b>Genesee</b>	<b>625</b>	<b>\$115</b>	<b>\$184</b>
<b>Greene</b>	<b>360</b>	<b>\$66</b>	<b>\$184</b>
<b>Hamilton</b>	<b>29</b>	<b>\$7</b>	<b>\$237</b>
<b>Herkimer</b>	<b>619</b>	<b>\$158</b>	<b>\$255</b>
<b>Jefferson</b>	<b>1,154</b>	<b>\$264</b>	<b>\$229</b>
<b>Lewis</b>	<b>221</b>	<b>\$48</b>	<b>\$171</b>
<b>Livingston</b>	<b>682</b>	<b>\$116</b>	<b>\$171</b>
<b>Madison</b>	<b>807</b>	<b>\$157</b>	<b>\$195</b>
<b>Monroe</b>	<b>9,302</b>	<b>\$1,434</b>	<b>\$154</b>
<b>Montgomery</b>	<b>464</b>	<b>\$106</b>	<b>\$228</b>
<b>Nassau</b>	<b>21,998</b>	<b>\$4,497</b>	<b>\$204</b>
<b>Niagara</b>	<b>2,659</b>	<b>\$459</b>	<b>\$172</b>
<b>Oneida</b>	<b>2,101</b>	<b>\$480</b>	<b>\$228</b>
<b>Onondaga</b>	<b>5,884</b>	<b>\$1,054</b>	<b>\$179</b>
<b>Ontario</b>	<b>1,449</b>	<b>\$296</b>	<b>\$205</b>
<b>Rest of State</b>			
<b>Orange</b>	<b>5,109</b>	<b>\$1,044</b>	<b>\$204</b>
<b>Orleans</b>	<b>277</b>	<b>\$57</b>	<b>\$205</b>
<b>Oswego</b>	<b>1,071</b>	<b>\$201</b>	<b>\$188</b>
<b>Otsego</b>	<b>663</b>	<b>\$162</b>	<b>\$245</b>
<b>Putnam</b>	<b>1,959</b>	<b>\$302</b>	<b>\$154</b>
<b>Rensselaer</b>	<b>2,356</b>	<b>\$381,163</b>	<b>\$162</b>
<b>Rockland</b>	<b>5,217</b>	<b>\$1,101</b>	<b>\$211</b>
<b>St. Lawrence</b>	<b>847</b>	<b>\$182</b>	<b>\$215</b>
<b>Saratoga</b>	<b>3,475</b>	<b>\$552</b>	<b>\$159</b>
<b>Schenectady</b>	<b>1,938</b>	<b>\$360</b>	<b>\$186</b>
<b>Schoharie</b>	<b>329</b>	<b>\$76</b>	<b>\$232</b>
<b>Schuyler</b>	<b>204</b>	<b>\$52</b>	<b>\$255</b>
<b>Seneca</b>	<b>338</b>	<b>\$78</b>	<b>\$230</b>
<b>Steuben</b>	<b>1,297</b>	<b>\$284</b>	<b>\$219</b>
<b>Suffolk</b>	<b>22,904</b>	<b>\$4,545</b>	<b>\$198</b>
<b>Sullivan</b>	<b>791</b>	<b>\$190</b>	<b>\$240</b>
<b>Tioga</b>	<b>676</b>	<b>\$136</b>	<b>\$202</b>
<b>Tompkins</b>	<b>1,459</b>	<b>\$254</b>	<b>\$174</b>
<b>Ulster</b>	<b>2,038</b>	<b>\$399</b>	<b>\$196</b>
<b>Warren</b>	<b>728</b>	<b>\$135</b>	<b>\$186</b>
<b>Washington</b>	<b>538</b>	<b>\$115</b>	<b>\$214</b>
<b>Wayne</b>	<b>1,279</b>	<b>\$246</b>	<b>\$192</b>
<b>Westchester</b>	<b>14,762</b>	<b>\$2,746</b>	<b>\$186</b>
<b>Wyoming</b>	<b>459</b>	<b>\$91</b>	<b>\$199</b>
<b>Yates</b>	<b>195</b>	<b>\$51</b>	<b>\$260</b>
<b>Unclassified**</b>	<b>74</b>	<b>\$11</b>	<b>\$153</b>
<b>Total Residents:</b>	<b>212,135</b>	<b>\$53,678</b>	<b>\$253</b>
<b>Non-Residents:</b>	<b>37,240</b>	<b>\$3,274</b>	<b>\$88</b>
<b>Grand Total:</b>	<b>249,375</b>	<b>\$56,953</b>	<b>\$228</b>

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

\*\* Place of residence cannot be determined from return.

**NOTES:**

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

- Table excludes data for 1,879 credits totalling \$1.3 million claimed separately submitted IT-216 forms.

Table 8c

**Child & Dependent Care Credit By Place of Residence  
And Single Filing Status for Tax Year 2004\***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	38,267	\$36,000	\$941
Bronx	61,304	\$59,905	\$977
Richmond	5,997	\$4,908	\$818
Kings	69,172	\$63,260	\$915
Queens	38,704	\$33,545	\$867
New York City	213,444	\$197,619	\$926
<b>Rest of State</b>			
Albany	3,117	\$2,276	\$760
Allegany	114	\$62	\$548
Broome	1,044	\$583	\$558
Cattaraugus	352	\$184	\$524
Cayuga	440	\$246	\$558
Chautauqua	519	\$254	\$489
Chemung	451	\$271	\$600
Chenago	231	\$123	\$533
Clinton	398	\$221	\$554
Columbia	272	\$153	\$563
Cortland	285	\$159	\$557
Delaware	167	\$90	\$537
Dutchess	2,136	\$1,404	\$657
Erie	8,419	\$5,886	\$699
Essex	170	\$100	\$588
Franklin	241	\$136	\$564
Fulton	351	\$195	\$556
Genesee	226	\$116	\$515
Greene	154	\$93	\$603
Hamilton	13	\$9	\$696
Herkimer	268	\$156	\$581
Jefferson	466	\$235	\$503
Lewis	44	\$21	\$479
Livingston	239	\$120	\$502
Madison	242	\$144	\$595
Monroe	6,091	\$4,211	\$691
Montgomery	347	\$250	\$722
Nassau	15,306	\$11,807	\$771
Niagara	1,491	\$849	\$570
Oneida	1,395	\$1,002	\$718
Onondaga	4,214	\$3,129	\$743
Ontario	521	\$284	\$545
<b>Rest of State</b>			
Orange	4,073	\$3,301	\$810
Orleans	158	\$84	\$529
Oswego	479	\$274	\$573
Putnam	247	\$120	\$486
Putnam	499	\$244	\$489
Rensselaer	1,497	\$1,021	\$682
Rockland	2,629	\$1,826	\$694
St. Lawrence	293	\$156	\$531
Saratoga	1,117	\$618	\$553
Schenectady	1,480	\$987	\$667
Schoharie	105	\$54	\$517
Schuyler	85	\$49	\$579
Seneca	178	\$102	\$573
Steuben	487	\$203	\$416
Suffolk	14,299	\$11,198	\$783
Sullivan	641	\$474	\$739
Tioga	218	\$104	\$476
Tompkins	452	\$213	\$472
Ulster	1,164	\$772	\$664
Warren	294	\$166	\$564
Washington	210	\$116	\$555
Wayne	513	\$334	\$652
Westchester	13,402	\$10,927	\$815
Wyoming	126	\$55	\$434
Yates	80	\$44	\$547
Unclassified**	35	\$22	\$632
<b>Total Residents:</b>	<b>305,017</b>	<b>\$265,123</b>	<b>\$869</b>
<b>Non-Residents:</b>	<b>9,592</b>	<b>\$2,968</b>	<b>\$309</b>
<b>Grand Total:</b>	<b>314,609</b>	<b>\$268,092</b>	<b>\$852</b>

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

\*\* Place of residence cannot be determined from return.

**NOTES:**

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

- Table excludes data for 1,879 credits totalling \$1.3 million claimed separately submitted IT-216 forms.



Table 9

**Child & Dependent Care Credit For Resident  
Married Filing Joint Returns By Number of Wage  
Earners and Place of Residence for Tax Year 2003**

County	One Wage Earner			Two Wage Earners		
	# Credits	\$ Allowed (000's)	Average Credit	# Credits	\$ Allowed (000's)	Average Credit
Manhattan	2,769	\$1,017	\$367	8,509	\$2,633	\$309
Bronx	1,509	\$1,410	\$934	6,473	\$2,829	\$437
Richmond	573	\$117	\$205	4,555	\$918	\$201
Kings	4,057	\$2,199	\$542	13,953	\$4,763	\$341
Queens	3,636	\$2,100	\$578	15,124	\$5,348	\$354
New York City	12,544	\$6,844	\$546	48,614	\$16,490	\$339
Rest of State	19,435	\$4,910	\$253	124,150	\$23,251	\$187
Total Residents:	31,979	\$11,754	\$368	172,763	\$39,741	\$230

NOTE: Information for this table was estimated from a sample of 2003 tax returns.

Table 10

**Child & Dependent Care Credit For Resident  
Married Filing Joint Returns By Number of Wage  
Earners and Place of Residence for Tax Year 2004**

County	One Wage Earner			Two Wage Earners		
	# Credits	\$ Allowed (000's)	Average Credit	# Credits	\$ Allowed (000's)	Average Credit
Manhattan	2,982	\$1,024	\$343	8,897	\$2,953	\$332
Bronx	1,429	\$1,410	\$987	6,278	\$2,798	\$446
Richmond	609	\$192	\$316	4,528	\$951	\$210
Kings	4,496	\$2,881	\$641	14,868	\$5,805	\$390
Queens	3,348	\$2,047	\$612	15,187	\$5,313	\$350
New York City	12,863	\$7,554	\$587	49,757	\$17,819	\$358
Rest of State	17,168	\$4,434	\$258	124,150	\$22,611	\$182
Total Residents:	30,031	\$11,989	\$399	173,906	\$40,430	\$232

NOTE: Information for this table was estimated from a sample of 2004 tax returns.

Table 11

**Child & Dependent Care Credit  
As Percent of All Returns With Dependents  
by Place of Residence for Tax Year 2003\***

County	# Returns with Credits	# Returns With Dependents	Credits as Percent of Returns With Dependents
Manhattan	49,850	222,783	22.4%
Bronx	71,476	262,345	27.2%
Richmond	11,425	73,786	15.5%
Kings	88,745	417,136	21.3%
Queens	58,180	351,128	16.6%
<b>New York City</b>	<b>279,676</b>	<b>1,327,178</b>	<b>21.1%</b>

Rest of State			
Albany	7,288	43,328	16.8%
Allegany	471	6,696	7.0%
Broome	3,179	27,916	11.4%
Cattaraugus	1,103	12,022	9.2%
Cayuga	1,401	11,967	11.7%
Chautauqua	1,562	19,680	7.9%
Chemung	1,486	13,375	11.1%
Chenago	857	7,955	10.8%
Clinton	1,482	11,721	12.6%
Columbia	956	9,144	10.5%
Cortland	1,025	6,936	14.8%
Delaware	581	6,391	9.1%
Dutchess	6,497	44,237	14.7%
Erie	20,504	138,264	14.8%
Essex	520	5,342	9.7%
Franklin	705	7,212	9.8%
Fulton	833	8,438	9.9%
Genesee	875	9,165	9.5%
Greene	491	6,487	7.6%
Hamilton	37	655	5.6%
Herkimer	885	9,428	9.4%
Jefferson	1,664	14,586	11.4%
Lewis	284	3,956	7.2%
Livingston	972	9,289	10.5%
Madison	1,038	10,182	10.2%
Monroe	15,781	115,648	13.6%
Montgomery	759	7,746	9.8%
Nassau	36,787	226,755	16.2%
Niagara	4,214	33,105	12.7%
Oneida	3,427	33,901	10.1%
Onondaga	10,022	70,948	14.1%
Ontario	1,997	15,614	12.8%

Rest of State			
Orange	8,780	60,731	14.5%
Orleans	454	6,444	7.0%
Oswego	1,583	19,355	8.2%
Otsego	910	8,310	11.0%
Putnam	2,394	16,182	14.8%
Rensselaer	3,862	23,164	16.7%
Rockland	7,830	48,004	16.3%
St. Lawrence	1,158	14,908	7.8%
Saratoga	4,513	33,290	13.6%
Schenectady	3,366	23,490	14.3%
Schoharie	402	4,479	9.0%
Schuyler	283	2,760	10.3%
Seneca	552	5,033	11.0%
Steuben	1,766	15,042	11.7%
Suffolk	36,252	247,082	14.7%
Sullivan	1,412	11,396	12.4%
Tioga	934	8,007	11.7%
Tompkins	1,974	11,104	17.8%
Ulster	3,104	26,010	11.9%
Warren	1,039	9,873	10.5%
Washington	705	9,070	7.8%
Wayne	1,831	15,607	11.7%
Westchester	27,430	155,545	17.6%
Wyoming	616	5,925	10.4%
Yates	298	3,495	8.5%
<b>Total Residents:</b>	<b>516,801</b>	<b>3,015,848</b>	<b>17.1%</b>
<b>Non-Residents:</b>	<b>43,625</b>	<b>306,698</b>	<b>14.2%</b>
<b>Grand Total:</b>	<b>560,426</b>	<b>3,322,546</b>	<b>16.9%</b>

\* Excludes 3,010 unclassified resident returns

Table 12

**Child & Dependent Care Credit  
As Percent of All Returns With Dependents  
by Place of Residence for Tax Year 2004\***

County	# Returns with Credits	# Returns With Dependents	Credits as Percent of Returns With Dependents
Manhattan	53,986	232,296	23.2%
Bronx	73,108	259,805	28.1%
Richmond	11,492	73,648	15.6%
Kings	92,275	412,650	22.4%
Queens	59,720	350,249	17.1%
<b>New York City</b>	<b>290,581</b>	<b>1,328,648</b>	<b>21.9%</b>

<b>Rest of State</b>			
Albany	7,500	43,852	17.1%
Allegany	489	6,645	7.4%
Broome	3,157	27,817	11.3%
Cattaraugus	1,138	11,892	9.6%
Cayuga	1,416	11,904	11.9%
Chautauqua	1,631	19,449	8.4%
Chemung	1,412	13,293	10.6%
Chenago	873	7,921	11.0%
Clinton	1,508	11,713	12.9%
Columbia	944	9,102	10.4%
Cortland	1,015	6,925	14.7%
Delaware	587	6,373	9.2%
Dutchess	6,683	44,861	14.9%
Erie	20,552	138,319	14.9%
Essex	565	5,410	10.4%
Franklin	712	7,135	10.0%
Fulton	867	8,498	10.2%
Genesee	880	9,164	9.6%
Greene	522	6,548	8.0%
Hamilton	43	642	6.7%
Herkimer	910	9,480	9.6%
Jefferson	1,651	14,669	11.3%
Lewis	273	3,879	7.0%
Livingston	948	9,200	10.3%
Madison	1,073	10,241	10.5%
Monroe	15,779	115,789	13.6%
Montgomery	834	7,851	10.6%
Nassau	38,412	228,664	16.8%
Niagara	4,240	32,951	12.9%
Oneida	3,589	34,290	10.5%
Onondaga	10,348	71,053	14.6%
Ontario	2,007	15,661	12.8%

<b>Rest of State</b>			
Orange	9,372	61,575	15.2%
Orleans	448	6,356	7.0%
Oswego	1,593	19,269	8.3%
Otsego	927	8,295	11.2%
Putnam	2,491	16,293	15.3%
Rensselaer	3,942	23,214	17.0%
Rockland	7,991	48,272	16.6%
St. Lawrence	1,163	15,159	7.7%
Saratoga	4,676	33,508	14.0%
Schenectady	3,477	23,770	14.6%
Schoharie	445	4,494	9.9%
Schuyler	296	2,681	11.0%
Seneca	527	4,964	10.6%
Steuben	1,831	14,945	12.3%
Suffolk	38,144	248,921	15.3%
Sullivan	1,471	11,326	13.0%
Tioga	910	7,924	11.5%
Tompkins	1,954	11,272	17.3%
Ulster	3,260	26,115	12.5%
Warren	1,041	10,024	10.4%
Washington	765	9,173	8.3%
Wayne	1,843	15,541	11.9%
Westchester	28,629	156,627	18.3%
Wyoming	604	5,877	10.3%
Yates	283	3,500	8.1%

Total Residents:	541,222	3,068,934	17.6%
Non-Residents:	39,274	271,771	14.5%
Grand Total:	580,496	3,340,705	17.4%

\* Excludes 119 unclassified resident returns

Table 13a

**Child & Dependent Care Credit By  
Place of Residence  
For One Qualifying Person for Tax Year 2003**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	33,909	\$22,350	\$659
Bronx	48,084	\$35,480	\$738
Richmond	7,502	\$3,276	\$437
Kings	61,850	\$41,046	\$664
Queens	40,495	\$23,988	\$592
<b>New York City</b>	<b>191,840</b>	<b>\$126,142</b>	<b>\$658</b>

Rest of State			
Albany	4,808	\$1,717	\$357
Allegany	283	\$70	\$246
Broome	2,065	\$590	\$286
Cattaraugus	742	\$208	\$280
Cayuga	888	\$247	\$278
Chautauqua	1,017	\$260	\$255
Chemung	950	\$262	\$276
Chenago	521	\$147	\$282
Clinton	956	\$261	\$273
Columbia	687	\$176	\$257
Cortland	665	\$185	\$279
Delaware	354	\$112	\$317
Dutchess	4,203	\$1,232	\$293
Erie	12,841	\$4,181	\$326
Essex	339	\$105	\$310
Franklin	431	\$134	\$312
Fulton	589	\$186	\$315
Genesee	565	\$148	\$262
Greene	351	\$101	\$288
Hamilton	26	\$9	\$338
Herkimer	563	\$177	\$315
Jefferson	1,089	\$309	\$284
Lewis	166	\$34	\$208
Livingston	619	\$159	\$256
Madison	650	\$185	\$284
Monroe	9,585	\$3,159	\$330
Montgomery	492	\$180	\$366
Nassau	23,300	\$8,956	\$384
Niagara	2,688	\$761	\$283
Oneida	2,265	\$721	\$318
Onondaga	6,216	\$2,168	\$349
Ontario	1,247	\$343	\$275

Rest of State			
Orange	5,708	\$2,195	\$385
Orleans	294	\$94	\$319
Oswego	1,071	\$301	\$281
Otsego	604	\$162	\$268
Putnam	1,451	\$300	\$207
Rensselaer	2,531	\$835	\$330
Rockland	4,793	\$1,578	\$329
St. Lawrence	714	\$198	\$278
Saratoga	2,806	\$708	\$252
Schenectady	2,186	\$729	\$333
Schoharie	268	\$74	\$276
Schuyler	181	\$54	\$298
Seneca	358	\$116	\$325
Steuben	1,072	\$272	\$254
Suffolk	23,780	\$8,513	\$358
Sullivan	947	\$368	\$388
Tioga	575	\$145	\$253
Tompkins	1,219	\$291	\$238
Ulster	2,127	\$662	\$311
Warren	670	\$181	\$270
Washington	475	\$131	\$277
Wayne	1,119	\$318	\$284
Westchester	16,878	\$7,283	\$431
Wyoming	413	\$98	\$236
Yates	177	\$58	\$329
Unclassified	1,920	\$1,051	\$547
<b>Total Residents:</b>	<b>348,338</b>	<b>\$173,170</b>	<b>\$497</b>
<b>Non-Residents:</b>	<b>21,787</b>	<b>\$9,854</b>	<b>\$452</b>
<b>Grand Total:</b>	<b>370,125</b>	<b>\$183,024</b>	<b>\$494</b>

Table 13b

**Child & Dependent Care Credit By  
Place of Residence  
For Two or More Qualifying Persons for Tax Year 2003**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	15,941	\$16,912	\$1,061
Bronx	23,392	\$30,456	\$1,302
Richmond	3,923	\$2,986	\$761
Kings	26,894	\$30,289	\$1,126
Queens	17,684	\$16,970	\$960
<b>New York City</b>	<b>87,834</b>	<b>\$97,613</b>	<b>\$1,111</b>
<b>Rest of State</b>			
Albany	2,480	\$1,056	\$426
Allegany	188	\$69	\$368
Broome	1,114	\$416	\$374
Cattaraugus	361	\$134	\$370
Cayuga	513	\$199	\$389
Chautauqua	545	\$222	\$407
Chemung	536	\$197	\$367
Chenago	336	\$123	\$365
Clinton	526	\$179	\$340
Columbia	269	\$99	\$368
Cortland	360	\$142	\$395
Delaware	227	\$92	\$407
Dutchess	2,294	\$883	\$385
Erie	7,663	\$3,674	\$480
Essex	181	\$81	\$447
Franklin	274	\$115	\$419
Fulton	244	\$105	\$431
Genesee	310	\$100	\$322
Greene	140	\$46	\$328
Hamilton	11	\$6	\$530
Herkimer	322	\$143	\$445
Jefferson	575	\$213	\$370
Lewis	118	\$41	\$347
Livingston	353	\$100	\$283
Madison	388	\$117	\$303
Monroe	6,196	\$2,575	\$416
Montgomery	267	\$147	\$551
Nassau	13,487	\$6,985	\$518
Niagara	1,526	\$611	\$400
Oneida	1,162	\$595	\$512
Onondaga	3,806	\$1,978	\$520
Ontario	750	\$253	\$337
<b>Rest of State</b>			
Orange	3,072	\$1,889	\$615
Orleans	160	\$58	\$360
Oswego	512	\$210	\$411
Otsego	306	\$121	\$395
Putnam	943	\$237	\$252
Rensselaer	1,331	\$594	\$446
Rockland	3,036	\$1,304	\$429
St. Lawrence	444	\$163	\$367
Saratoga	1,707	\$461	\$270
Schenectady	1,180	\$554	\$470
Schoharie	134	\$48	\$359
Schuyler	102	\$40	\$390
Seneca	194	\$71	\$369
Steuben	694	\$212	\$306
Suffolk	12,472	\$6,277	\$503
Sullivan	465	\$266	\$573
Tioga	359	\$109	\$304
Tompkins	755	\$219	\$291
Ulster	977	\$392	\$402
Warren	369	\$128	\$346
Washington	230	\$92	\$400
Wayne	712	\$238	\$334
Westchester	10,552	\$5,971	\$566
Wyoming	203	\$64	\$313
Yates	121	\$51	\$418
Unclassified	1,090	\$964	\$884
<b>Total Residents:</b>	<b>177,476</b>	<b>\$140,041</b>	<b>\$789</b>
<b>Non-Residents:</b>	<b>15,832</b>	<b>\$2,230</b>	<b>\$141</b>
<b>Grand Total:</b>	<b>193,308</b>	<b>\$142,272</b>	<b>\$736</b>

Table 14a

**Child & Dependent Care Credit By  
Place of Residence  
For One Qualifying Person for Tax Year 2004**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	36,656	\$24,294	\$663
Bronx	49,470	\$36,669	\$741
Richmond	7,557	\$3,260	\$431
Kings	64,270	\$42,738	\$665
Queens	41,594	\$24,786	\$596
<b>New York City</b>	<b>199,547</b>	<b>\$131,747</b>	<b>\$660</b>

Rest of State			
Albany	4,950	\$1,818	\$367
Allegany	291	\$76	\$260
Broome	2,055	\$607	\$296
Cattaraugus	737	\$209	\$283
Cayuga	924	\$277	\$300
Chautauqua	1,073	\$296	\$276
Chemung	918	\$277	\$302
Chenago	531	\$150	\$282
Clinton	982	\$263	\$268
Columbia	673	\$178	\$265
Cortland	672	\$192	\$286
Delaware	372	\$119	\$320
Dutchess	4,403	\$1,312	\$298
Erie	12,771	\$4,177	\$327
Essex	386	\$114	\$294
Franklin	450	\$142	\$316
Fulton	599	\$202	\$338
Genesee	571	\$147	\$258
Greene	381	\$108	\$284
Hamilton	30	\$10	\$342
Herkimer	586	\$188	\$321
Jefferson	1,080	\$293	\$271
Lewis	163	\$32	\$197
Livingston	602	\$151	\$251
Madison	669	\$169	\$252
Monroe	9,596	\$3,231	\$337
Montgomery	560	\$224	\$401
Nassau	24,664	\$9,903	\$402
Niagara	2,713	\$770	\$284
Oneida	2,331	\$821	\$352
Onondaga	6,436	\$2,257	\$351
Ontario	1,240	\$343	\$276

Rest of State			
Orange	6,151	\$2,419	\$393
Orleans	289	\$83	\$288
Oswego	1,067	\$303	\$284
Otsego	590	\$163	\$277
Putnam	1,562	\$324	\$207
Rensselaer	2,623	\$845	\$322
Rockland	4,849	\$1,612	\$332
St. Lawrence	715	\$188	\$264
Saratoga	2,980	\$750	\$252
Schenectady	2,314	\$793	\$343
Schoharie	305	\$78	\$256
Schuyler	190	\$59	\$308
Seneca	332	\$102	\$307
Steuben	1,085	\$269	\$248
Suffolk	25,180	\$9,419	\$374
Sullivan	975	\$377	\$387
Tioga	554	\$137	\$247
Tompkins	1,221	\$276	\$226
Ulster	2,216	\$714	\$322
Warren	679	\$193	\$285
Washington	521	\$151	\$289
Wayne	1,134	\$341	\$301
Westchester	17,774	\$7,728	\$435
Wyoming	388	\$86	\$222
Yates	166	\$54	\$325
Unclassified	68	\$23	\$337
<b>Total Residents:</b>	<b>359,884</b>	<b>\$188,291</b>	<b>\$523</b>
<b>Non-Residents:</b>	<b>22,900</b>	<b>\$2,733</b>	<b>\$119</b>
<b>Grand Total:</b>	<b>382,784</b>	<b>\$191,024</b>	<b>\$499</b>

Table 14b

**Child & Dependent Care Credit By  
Place of Residence  
For Two or More Qualifying Persons for Tax Year 2004**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	17,218	\$18,441	\$1,071
Bronx	23,520	\$30,868	\$1,312
Richmond	3,909	\$2,966	\$759
Kings	27,740	\$31,534	\$1,137
Queens	17,966	\$17,448	\$971
New York City	90,353	\$101,258	\$1,121

Rest of State			
Albany	2,532	\$1,214	\$480
Allegany	197	\$71	\$363
Broome	1,095	\$411	\$375
Cattaraugus	399	\$150	\$377
Cayuga	490	\$190	\$388
Chautauqua	555	\$212	\$381
Chemung	490	\$193	\$395
Chenago	338	\$123	\$364
Clinton	521	\$173	\$332
Columbia	269	\$97	\$361
Cortland	343	\$128	\$374
Delaware	213	\$89	\$417
Dutchess	2,265	\$880	\$389
Erie	7,722	\$3,881	\$503
Essex	179	\$84	\$470
Franklin	259	\$123	\$476
Fulton	266	\$109	\$411
Genesee	306	\$98	\$319
Greene	138	\$54	\$391
Hamilton	13	\$7	\$522
Herkimer	322	\$137	\$426
Jefferson	571	\$216	\$378
Lewis	108	\$42	\$389
Livingston	341	\$93	\$273
Madison	402	\$143	\$356
Monroe	6,153	\$2,645	\$430
Montgomery	270	\$145	\$535
Nassau	13,664	\$7,341	\$537
Niagara	1,518	\$581	\$383
Oneida	1,243	\$710	\$571
Onondaga	3,881	\$2,065	\$532
Ontario	764	\$252	\$330

Rest of State			
Orange	3,211	\$2,059	\$641
Orleans	158	\$62	\$393
Oswego	519	\$195	\$376
Otsego	337	\$127	\$377
Putnam	922	\$232	\$251
Rensselaer	1,315	\$605	\$460
Rockland	3,125	\$1,404	\$449
St. Lawrence	446	\$158	\$355
Saratoga	1,686	\$455	\$270
Schenectady	1,155	\$581	\$503
Schoharie	138	\$57	\$413
Schuyler	104	\$44	\$419
Seneca	195	\$82	\$421
Steuben	740	\$236	\$319
Suffolk	12,885	\$7,037	\$546
Sullivan	493	\$311	\$630
Tioga	354	\$109	\$307
Tompkins	730	\$209	\$286
Ulster	1,034	\$490	\$474
Warren	361	\$117	\$324
Washington	243	\$88	\$364
Wayne	703	\$269	\$382
Westchester	10,809	\$6,291	\$582
Wyoming	210	\$65	\$309
Yates	117	\$46	\$390
Unclassified	48	\$15	\$313

Total Residents:	180,218	\$145,257	\$806
Non-Residents:	16,335	\$2,268	\$139
Grand Total:	196,553	\$147,525	\$751



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# Appendix: Form IT-216

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# Claim for Child and Dependent Care Credit



# IT-216



<b>Print or type</b>	<b>Important: You must enter your social security number(s) in the boxes to the right.</b>		
	Your first name and middle initial	Your last name <i>(for a joint claim, enter spouse's name on line below)</i>	▼ Your social security number
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
	Mailing address <i>(number and street or rural route)</i>	Apartment number	New York State county of residence
	City, village, or post office	State	ZIP code

**1** Have you already filed your 2004 New York State income tax return? ..... Yes  No   
 If **No**, you must file this claim with a return.

**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** In the spaces provided below, list up to two qualifying persons you are claiming.   
*(If you are claiming more than two qualifying persons, mark an X in the box and see instructions.)*

First name and middle initial	Last name	Qualified expenses paid in 2004	Person with disability*	Social security number	Year of birth
			• <input type="checkbox"/>	• [ ]	• [ ]
			• <input type="checkbox"/>	• [ ]	• [ ]

\* See instructions.

**4** Can you claim an exemption for all the qualified persons listed on line 3 above? ..... Yes  No

**5** Enter the lesser of:  
 • **Qualified expenses** you incurred and paid in 2004, or  
 • \$3,000 if one qualifying person; \$6,000 if two or more qualifying persons *(see instructions)* .... **5.** [ ] Dollars [ ] Cents

**Note:** If you are claiming expenses paid for a dependent child born in 1991, enter that child's birth month here [ ]. Include as qualified expenses only those paid from January 1, 2004, through the day preceding the child's 13th birthday.

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

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

**9** Enter the amount from:  
 federal Form 1040A, line 21, or  
 federal Form 1040, line 36 ..... **9.** [ ] Dollars [ ] Cents

**10** Enter on line 10 the decimal amount shown below that applies to the amount on line 9

<b>If line 9 is —</b>	<b>But not over</b>	<b>Decimal amount is</b>	<b>If line 9 is —</b>	<b>But not over</b>	<b>Decimal amount is</b>
Over			Over		
\$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

..... **10.** [ ]

**11** Multiply line 8 by the decimal amount on line 10 *(enter here and on line 12 on the back page)* ..... **11.** [ ] Dollars [ ] Cents

12 Amount from the front page, line 11 ..... 12.  .

13 Enter below your New York adjusted gross income (Form IT-200 filers, from *Worksheet 1* in the Form IT-216 instructions; Form IT-201 filers, line 33; Form IT-203 filers, line 31)  .   
**New York adjusted gross income**

Use the *New York State child and dependent care credit limitation table* in the instructions to determine the decimal to be entered on this line ..... 13.  .

14 Multiply line 12 by the decimal amount on line 13. This is your **New York State** child and dependent care credit (*see instructions*) ..... 14.  .

**Part-year residents must complete lines 15-22 and sign below. All others stop here and sign below.**

15 Enter the amount from Form IT-203, line 38 ..... 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-B, line 20 (*If you are not required to file Form IT-203-B, enter 0 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-B, line 21. If line 17 is less than line 16, enter the line 16 amount on Form IT-203-B, line 21, 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 B, of the *Part-year resident income allocation worksheet* in your Form IT-203 instruction booklet ..... 19.  .

20 Enter the amount from line 18, Column A, of the *Part-year resident income allocation worksheet* in your Form IT-203 instruction booklet ..... 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-B, line 51.  
**This is the refundable portion of your part-year resident child and dependent care credit.** ..... 22.  .

<b>Paid preparer's use only</b>	Preparer's signature	▼ <b>Preparer's SSN or PTIN</b>		<b>Sign here</b>	Your signature	
	Firm's name ( <i>or yours, if self-employed</i> )	● <b>Employer identification number</b>			Spouse's signature ( <i>if joint claim</i> )	
	Address	Date	Mark an X if self-employed <input type="checkbox"/>		Date	Daytime phone number ( <i>optional</i> ) ( )

**Privacy notification** — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).  
 This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.  
 Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.  
 This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.  
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For more information concerning the data provided in this publication, please contact:

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