



The New York State Child and Dependent Care Credit

*Background and Statistical
Analysis For Tax Year 2006*

Contents

	Statistical Highlights	1
	Introduction and Background	3
	Overview of Statistical Tables	8
Tables	Table 1: History of Credit	4
	Table 2: State Child and Dependent Care Tax Provisions as of January 1, 2008	6
	Table 3: Child & Dependent Care Credit By Place of Residence for Tax Year 2006	10
	Table 4: Child and Dependent Care Credit By New York State Adjusted Gross Income for Tax Year 2006	11
	Table 5a: Child and Dependent Care Credit By Place of Residence and Single Filing Status for Tax Year 2006	12
	Table 5b: Child and Dependent Care Credit By Place of Residence And Married Joint & Qualifying Widow Filing Status for Tax Year 2006	13
	Table 5c: Child and Dependent Care Credit By Place of Residence And Head of Household Filing Status for Tax Year 2006	14
	Table 6: Child & Dependent Care Credit for Resident Married Filing Joint Returns By Number of Wage Earners and Place of Residence for Tax Year 2006	15
	Table 7: Child & Dependent Care Credit As Percent of All Returns With Dependents by Place of Residence for Tax Year 2006	16
	Table 8a: Child & Dependent Care Credit By Place of Residence For One Qualifying Person for Tax Year 2006	17
	Table 8b: Child & Dependent Care Credit By Place of Residence for Two or More Qualifying Persons for Tax Year 2006	18

Figures	Figure 1: Maximum New York State Child & Dependent Care Credit: Tax Year 2006	4
	Figure 2: Total New York State Child Dependent Care Credit Claimed 2002-2006	5
	Figure 3: Total New York State Child Dependent Credit Claimants 2002-2006	5

Appendix	Appendix: Form IT-216	A-1
----------	-----------------------	-----

Statistical Highlights

*Statistical Highlights of
the Child and Dependent
Care Credit for the 2006
Tax Year*

- Over 610,000 resident and nonresident taxpayers claimed \$352.3 million in child and dependent care credit for the 2006 tax year. The average credit taken was \$785 in New York City compared to the statewide average of \$577.
- Around 94 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.
- Over 86 percent of the resident married joint filers claiming the credit had two wage earners.
- Approximately 18 percent of all taxpayers with dependents claimed the child and dependent care credit.
- Approximately 407,000, or 67 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 \$734.



Introduction and Background

This report provides a statistical overview of New York's child and dependent care credit (CDCC) for tax year 2006. 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 2006 tax year. To claim the CDCC, taxpayers must file a separate Form IT-216, together with their tax return. It is important to note that some taxpayers receive tax benefits through the Federal dependent care exclusion. These taxpayers are in addition to the total number of taxpayers who claimed the child and dependent care credit noted in this report.

The Federal government first instituted a child and dependent care tax credit in 1976. Beginning in tax year 2003, the Federal credit was significantly enhanced. For tax years 2003 and after, the Federal credit, which is nonrefundable, 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 person 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							
	Before 1996	1996	1997	1998	1999	2000-02	2003-08*
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 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

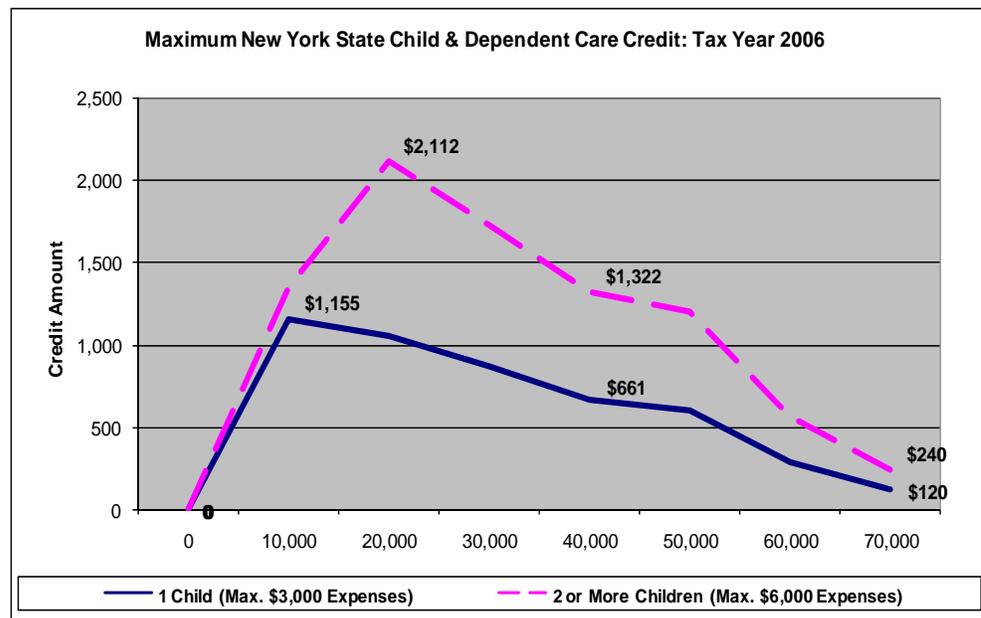
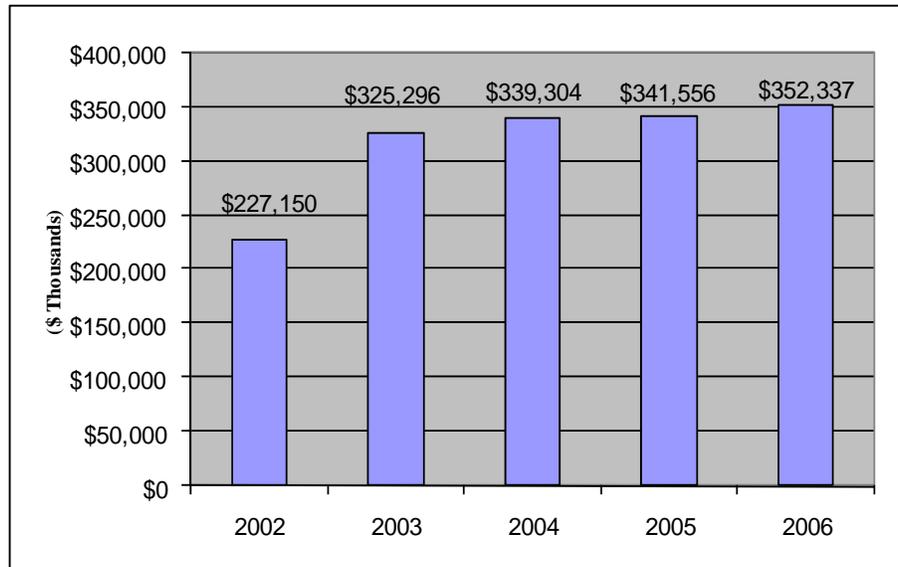
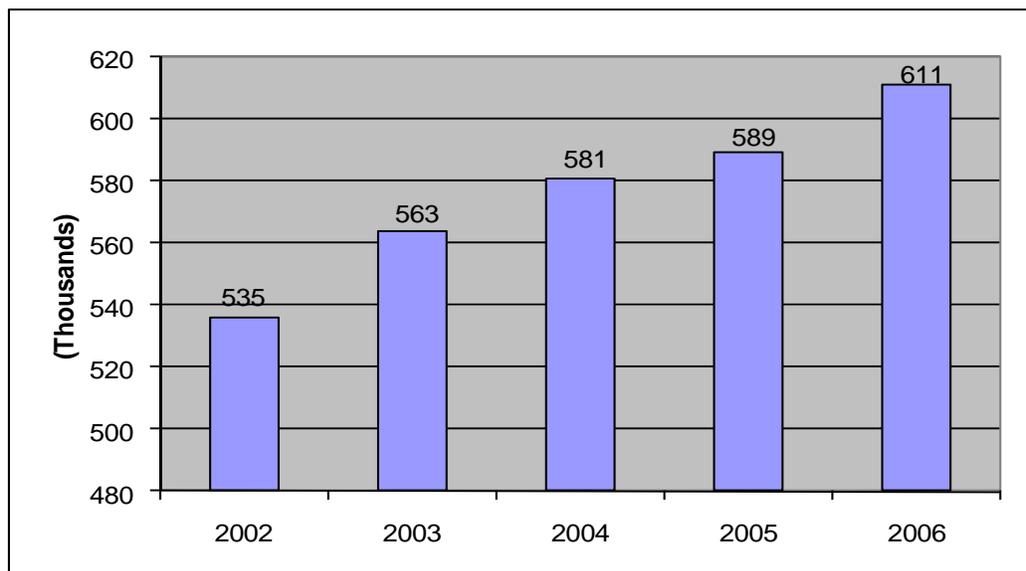


Figure 2: Total New York State Child Dependent Care Credit Claimed 2002-2006



The total child dependent care credit increased from approximately \$227.2 million in 2002 to \$352.3 million in 2006. Figure 2 shows how the total credit claimed has increased over this time frame. Over 610,000 returns claimed the child dependent care credit in 2006. This is a 14 percent increase over what was taken in 2002. Figure 3 shows credit claimants since tax year 2002.

Figure 3: Total New York State Child Dependent Credit Claimants 2002-2006



States with Child and Dependent Care Provisions

Table 2 provides details on current state child care provisions. Currently, some 27 states have such provisions. These provisions include both refundable and nonrefundable credits, subtractions, deductions, and itemized deductions. New York's CDCC provisions are the highest in the nation in terms of both the credit percentage and income ranges at which specific credit rates apply. Moreover, New York's credit is fully refundable.

Table 2: State Child & Dependent Care Tax Provisions as of January 1, 2008

State	Maximum % of Federal Credit	Link to Federal Structure	Refundable for Residents	Income Measure	Maximum Benefit Income Range (1)	Max. Eff. State Benefit Rate (2)	Minimum Benefit Income Range (1)	Min. Eff. State Benefit Rate (2)
Federal	100%	N/A	No	FAGI	\$0 - \$15,000	35.00%	\$43,001 and over	20.00%
AR	20%	Credit	Yes/No	N/A	Same as Federal	7.00%	Same as Federal	4.00%
CA	50%	Credit	Yes	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%
GA	30%	Credit	No	Same as Federal	Same as Federal	10.50%	Same as Federal	6.00%
HI (3)	25%	Expense	Yes	Hawaii AGI	\$0 - \$22,000	25.00%	\$40,001 and over	15.00%
ID	Subtraction	Expense	N/A	N/A	\$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%
NY	110%	Credit	Yes	New York AGI	\$0 - \$25,000	38.50%	\$65,000 and over	4.00%
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"

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 2006, 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).

Overview of Statistical Tables

The following tables present information regarding the child and dependent care credit claimed by New York State income taxpayers on returns filed for the 2006 tax year. The information is derived from returns which claimed the credit on their New York State income tax returns for that year. Also included is information from approximately 8 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 2006. A total of 610,683 resident and nonresident taxpayers claimed \$352.3 million in credit with an average credit taken of \$577. Approximately \$238 million, or 67 percent, of the total credit was claimed by taxpayers residing in New York City. These taxpayers accounted for nearly 50 percent of credits claimed and their average credit was \$785. 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 \$74.3 million claimed by residents of Kings County (Brooklyn) was the largest amount claimed in a single county. Credit claimants in the Bronx had the highest average credit in the State of \$913.

Table 4 presents the number and dollar amount of credit claimed by New York State adjusted gross income class for tax year 2006. The table shows that 94 percent of the credit was claimed by taxpayers with incomes below \$75,000. Low to middle income taxpayers also claimed higher average credits than those in the upper income classes.

Tables 5a-c contain information on the child and dependent care credit by filing status and county of residence in tax year 2006. These tables exclude approximately \$4,250 in credit claimed by taxpayers filing the IT-216 separately from the regular return because the filing status for these taxpayers was not available. The table illustrate that taxpayers filing as head of household constituted the largest category with nearly \$279 million of credit claimed by

over 334,000 taxpayers. Taxpayers filing as married joint/qualifying widower or head of household claimed \$334.3 million of the \$352.3 million in total credit.

Table 6 presents information on credit claimed by resident married joint returns with one or two wage earners for tax year 2006. As expected, over 86 percent of the resident married joint filers claiming the credit had two wage earners. The average credit claimed by one wage earner families was \$156 more than the average for dual income families.

Table 7 shows the number of returns claiming the credit as a percentage of all returns with dependents by county of residence. Overall, the table illustrates that over 18 percent of all taxpayers with dependents claimed the child and dependent care credit in 2006. This ranges from a low of 4.6 percent in Hamilton County to a high of 29.7 percent in Bronx County.

Tables 8a and 8b present county level information on the child and dependent care credit by number of persons who qualify for the credit for tax year 2006. The tables show that 407,204, or 67 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 \$734.

Table 3

**Child & Dependent Care Credit By
Place of Residence for Tax Year 2006**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	54,793	\$41,606	\$759
Bronx	79,182	\$72,302	\$913
Richmond	12,010	\$6,362	\$530
Kings	95,151	\$74,274	\$781
Queens	61,341	\$42,986	\$701
New York City	302,477	\$237,530	\$785

Rest of State			
Albany	7,943	\$3,348	\$422
Allegany	489	\$137	\$280
Broome	3,191	\$1,105	\$346
Cattaraugus	1,182	\$410	\$347
Cayuga	1,380	\$471	\$341
Chautauqua	1,654	\$519	\$314
Chemung	1,413	\$434	\$307
Chenago	869	\$275	\$316
Clinton	1,486	\$424	\$285
Columbia	973	\$285	\$293
Cortland	1008	\$343	\$340
Delaware	599	\$212	\$354
Dutchess	6,886	\$2,345	\$341
Erie	20,754	\$8,472	\$408
Essex	533	\$173	\$324
Franklin	784	\$303	\$386
Fulton	894	\$344	\$385
Genesee	927	\$266	\$287
Greene	502	\$148	\$294
Hamilton	29	\$11	\$396
Herkimer	880	\$340	\$386
Jefferson	1,667	\$519	\$311
Lewis	308	\$92	\$299
Livingston	925	\$248	\$268
Madison	1,133	\$366	\$323
Monroe	16,274	\$6,578	\$404
Montgomery	849	\$388	\$457
Nassau	38,997	\$17,568	\$450
Niagara	4,257	\$1,471	\$345
Oneida	3,767	\$1,677	\$445
Onondaga	10,880	\$4,668	\$429
Ontario	1,975	\$576	\$292

Rest of State			
Orange	10,439	\$5,239	\$502
Orleans	502	\$180	\$359
Oswego	1,633	\$558	\$342
Otsego	977	\$285	\$291
Putnam	2,611	\$593	\$227
Rensselaer	4,099	\$1,525	\$372
Rockland	8,579	\$3,552	\$414
St. Lawrence	1,202	\$375	\$312
Saratoga	4,698	\$1,136	\$242
Schenectady	3,678	\$1,579	\$429
Schoharie	439	\$132	\$300
Schuyler	289	\$91	\$316
Seneca	522	\$205	\$393
Steuben	1,771	\$563	\$318
Suffolk	40,660	\$18,754	\$461
Sullivan	1,569	\$731	\$466
Tioga	926	\$237	\$256
Tompkins	1,999	\$506	\$253
Ulster	3,322	\$1,265	\$381
Warren	1073	\$338	\$315
Washington	825	\$278	\$337
Wayne	1,824	\$585	\$321
Westchester	30,047	\$15,047	\$501
Wyoming	586	\$141	\$241
Yates	286	\$102	\$356
Unclassified*	1,391	\$262	\$188
Other**	46,851	\$6,035	\$129
Total Residents:	559,037	\$345,770	\$619
Part Year Residents:	8,268	\$1,399	\$169
Non-Residents:	43,378	\$5,168	\$119
Grand Total:	610,683	\$352,337	\$577

* Place of residence cannot be determined from return.

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

Table 4

**Child and Dependent Care Credit
By New York State Adjusted Gross Income
For Tax Year 2006**

NYSAGI	# Credits	# Credits Cumulative	# Credits Cumulative Percent	\$ Amount (000's)	\$ Amount Cumulative (000's)	\$ Amount Cumulative Percent	Average Credit
Less Than \$5,000	5,576	5,576	0.9%	3,225	\$3,225	0.9%	\$578
\$5,000- \$9,999	24,787	30,363	5.0%	21,123	\$24,349	6.9%	\$852
\$10,000- \$19,999	87,340	117,703	19.3%	94,359	\$118,708	33.7%	\$1,080
\$20,000- \$29,999	93,506	211,209	34.6%	94,069	\$212,778	60.4%	\$1,006
\$30,000- \$39,999	76,837	288,046	47.2%	64,180	\$276,958	78.6%	\$835
\$40,000- \$49,999	50,683	338,729	55.5%	32,580	\$309,538	87.9%	\$643
\$50,000- \$59,999	36,800	375,529	61.5%	16,325	\$325,863	92.5%	\$444
\$60,000- \$74,999	44,756	420,285	68.8%	6,328	\$332,191	94.3%	\$141
\$75,000- \$99,999	60,244	480,529	78.7%	6,546	\$338,737	96.1%	\$109
\$100,000- \$199,999	94,840	575,369	94.2%	10,044	\$348,781	99.0%	\$106
\$200,000 & Over	35,314	610,683	100.0%	3,556	\$352,337	100.0%	\$101
Totals	610,683			\$352,337			\$577

Table 5a

**Child & Dependent Care Credit By Place of Residence
And Single Filing Status for Tax Year 2006***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	3,373	\$3,350	\$993
Bronx	5,415	\$5,423	\$1,002
Richmond	244	\$207	\$847
Kings	2,869	\$2,645	\$922
Queens	1,460	\$1,318	\$903
New York City	13,361	\$12,942	\$969

Rest of State			
Albany	174	\$109	\$628
Allegany	17	\$10	\$591
Broome	68	\$44	\$651
Cattaraugus	34	\$20	\$578
Cayuga	34	\$22	\$634
Chautauqua	36	\$19	\$528
Chemung	36	\$20	\$554
Chenago	24	\$11	\$461
Clinton	28	\$14	\$514
Columbia	13	\$9	\$694
Cortland	24	\$17	\$718
Delaware	17	\$11	\$658
Dutchess	105	\$71	\$673
Erie	409	\$229	\$560
Essex	(D)	(D)	(D)
Franklin	16	\$10	\$609
Fulton	29	\$13	\$455
Genesee	36	\$15	\$427
Greene	12	\$7	\$553
Hamilton	(D)	(D)	(D)
Herkimer	26	\$14	\$542
Jefferson	27	\$14	\$520
Lewis	10	\$6	\$607
Livingston	25	\$17	\$680
Madison	29	\$19	\$671
Monroe	432	\$265	\$614
Montgomery	19	\$11	\$566
Nassau	1,324	\$1,332	\$1,006
Niagara	113	\$60	\$530
Oneida	96	\$56	\$582
Onondaga	517	\$331	\$640
Ontario	37	\$20	\$554

Rest of State			
Orange	228	\$168	\$735
Orleans	24	\$18	\$733
Oswego	49	\$24	\$491
Otsego	15	\$6	\$372
Putnam	20	\$14	\$689
Rensselaer	101	\$54	\$536
Rockland	128	\$92	\$719
St. Lawrence	22	\$11	\$486
Saratoga	52	\$29	\$560
Schenectady	82	\$50	\$610
Schoharie	(D)	(D)	(D)
Schuyler	(D)	(D)	(D)
Seneca	17	\$13	\$769
Steuben	63	\$38	\$606
Suffolk	1,174	\$1,095	\$933
Sullivan	36	\$27	\$754
Tioga	12	\$8	\$664
Tompkins	41	\$22	\$531
Ulster	44	\$27	\$611
Warren	22	\$12	\$555
Washington	20	\$13	\$630
Wayne	50	\$39	\$778
Westchester	507	\$422	\$832
Wyoming	15	\$7	\$446
Yates	(D)	(D)	(D)
Unclassified**	18	\$4	\$232
Other+	352	\$97	\$276
Total Residents:	19,826	\$17,943	\$905
Part Year Residents:	127	\$27	\$213
Non-Residents:	290	\$75	\$258
Grand Total:	20,243	\$18,045	\$891

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

** Place of residence cannot be determined from return.

+ Includes returns with out-of-state addresses.

NOTES:

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

- Table excludes data for 8 credits totalling \$4,251 claimed on separately submitted IT-216 forms.

Table 5b

**Child & Dependent Care Credit By Place of Residence
And Married Joint & Qualifying Widow Filing Status for Tax Year 2006***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	13,657	\$3,837	\$281
Bronx	7,850	\$3,768	\$480
Richmond	5,465	\$1,133	\$207
Kings	21,117	\$8,707	\$412
Queens	19,490	\$7,178	\$368
New York City	67,579	\$24,623	\$364

Rest of State			
Albany	4,265	\$656	\$154
Allegany	371	\$74	\$201
Broome	1,955	\$370	\$189
Cattaraugus	743	\$167	\$225
Cayuga	884	\$168	\$190
Chautauqua	1,076	\$216	\$201
Chemung	920	\$147	\$160
Chenago	593	\$128	\$216
Clinton	1,047	\$183	\$175
Columbia	668	\$109	\$163
Cortland	672	\$129	\$192
Delaware	416	\$100	\$239
Dutchess	4,371	\$671	\$153
Erie	11,223	\$1,774	\$158
Essex	374	\$78	\$209
Franklin	483	\$120	\$249
Fulton	497	\$112	\$226
Genesee	637	\$108	\$170
Greene	350	\$51	\$146
Hamilton	21	\$5	\$254
Herkimer	555	\$133	\$240
Jefferson	1,157	\$268	\$232
Lewis	239	\$49	\$207
Livingston	672	\$112	\$167
Madison	806	\$154	\$192
Monroe	8,991	\$1,370	\$152
Montgomery	442	\$107	\$241
Nassau	22,081	\$4,287	\$194
Niagara	2,566	\$415	\$162
Oneida	2,126	\$514	\$242
Onondaga	5,884	\$984	\$167
Ontario	1,411	\$255	\$181

Rest of State			
Orange	5,464	\$1,170	\$214
Orleans	298	\$56	\$186
Oswego	1,080	\$213	\$197
Otsego	690	\$151	\$219
Putnam	2,024	\$292	\$144
Rensselaer	2,328	\$347	\$149
Rockland	5,330	\$1,202	\$226
St. Lawrence	832	\$171	\$205
Saratoga	3,570	\$522	\$146
Schenectady	1,952	\$363	\$186
Schoharie	314	\$67	\$212
Schuyler	188	\$38	\$203
Seneca	325	\$73	\$223
Steuben	1,221	\$261	\$214
Suffolk	23,373	\$4,489	\$192
Sullivan	801	\$174	\$217
Tioga	688	\$124	\$180
Tompkins	1,427	\$236	\$165
Ulster	2,027	\$389	\$192
Warren	708	\$128	\$180
Washington	536	\$111	\$207
Wayne	1,236	\$211	\$171
Westchester	14,842	\$2,755	\$186
Wyoming	444	\$80	\$180
Yates	193	\$43	\$225
Unclassified**	888	\$96	\$108
Other+	37,521	\$3,073	\$82

Total Residents:	215,590	\$52,093	\$242
Part Year Residents:	5,053	\$554	\$110
Non-Residents:	35,732	\$2,824	\$79
Grand Total:	256,375	\$55,471	\$216

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

** Place of residence cannot be determined from return.

+ Includes returns with out-of-state addresses.

NOTES:

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

- Table excludes data for 8 credits totalling \$4,251 claimed on separately submitted IT-216 forms.

Table 5c

**Child & Dependent Care Credit By Place of Residence
And Head of Household Filing Status for Tax Year 2006***

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	37,763	\$34,420	\$911
Bronx	65,916	\$63,110	\$957
Richmond	6,301	\$5,022	\$797
Kings	71,164	\$62,920	\$884
Queens	40,390	\$34,489	\$854
New York City	221,534	\$199,962	\$903

Rest of State			
Albany	3,504	\$2,583	\$737
Allegany	101	\$52	\$517
Broome	1,168	\$690	\$591
Cattaraugus	405	\$223	\$550
Cayuga	462	\$282	\$610
Chautauqua	542	\$283	\$523
Chemung	457	\$267	\$585
Chenago	252	\$136	\$539
Clinton	411	\$226	\$550
Columbia	292	\$168	\$574
Cortland	312	\$196	\$630
Delaware	166	\$101	\$610
Dutchess	2,410	\$1,603	\$665
Erie	9,122	\$6,468	\$709
Essex	152	\$91	\$597
Franklin	285	\$173	\$606
Fulton	368	\$219	\$595
Genesee	254	\$143	\$561
Greene	140	\$90	\$643
Hamilton	(D)	(D)	(D)
Herkimer	299	\$193	\$645
Jefferson	483	\$237	\$491
Lewis	(D)	(D)	(D)
Livingston	228	\$119	\$520
Madison	298	\$192	\$644
Monroe	6,851	\$4,943	\$721
Montgomery	388	\$270	\$696
Nassau	15,591	\$11,948	\$766
Niagara	1,578	\$996	\$631
Oneida	1,545	\$1,107	\$716
Onondaga	4,479	\$3,353	\$749
Ontario	527	\$301	\$570

Rest of State			
Orange	4,747	\$3,902	\$822
Orleans	180	\$107	\$596
Oswego	504	\$322	\$638
Otsego	272	\$128	\$472
Putnam	567	\$287	\$506
Rensselaer	1,669	\$1,124	\$673
Rockland	3,121	\$2,258	\$723
St. Lawrence	348	\$193	\$556
Saratoga	1,076	\$585	\$544
Schenectady	1,644	\$1,166	\$709
Schoharie	123	\$64	\$524
Schuyler	96	\$50	\$518
Seneca	180	\$119	\$663
Steuben	487	\$264	\$543
Suffolk	16,112	\$13,170	\$817
Sullivan	732	\$530	\$725
Tioga	226	\$106	\$468
Tompkins	531	\$248	\$467
Ulster	1,251	\$849	\$678
Warren	343	\$199	\$579
Washington	269	\$154	\$573
Wayne	538	\$335	\$622
Westchester	14,698	\$11,870	\$808
Wyoming	127	\$55	\$429
Yates	85	\$52	\$608
Unclassified**	483	\$161	\$333
Other+	8,978	\$2,865	\$319
Total Residents:	323,613	\$275,729	\$852
Part Year Residents:	3,088	\$819	\$265
Non-Residents:	7,356	\$2,269	\$308
Grand Total:	334,057	\$278,817	\$835

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

** Place of residence cannot be determined from return.

+ Includes returns with out-of-state addresses.

NOTES:

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

- Table excludes data for 8 credits totalling \$4,251 claimed on separately submitted IT-216 forms.

Table 6

**Child & Dependent Care Credit For Resident
Married Filing Joint Returns By Number of Wage
Earners and Place of Residence for Tax Year 2006**

County	One Wage Earner			Two Wage Earners		
	# Credits	\$ Allowed (000's)	Average Credit	# Credits	\$ Allowed (000's)	Average Credit
Manhattan	2,812	\$901,658	\$321	10,086	\$2,579,849	\$256
Bronx	1,318	\$899,825	\$683	6,168	\$2,548,994	\$413
Richmond	642	\$208,809	\$325	4,941	\$880,933	\$178
Kings	4,357	\$2,346,680	\$539	16,377	\$6,306,805	\$385
Queens	3,251	\$1,864,252	\$573	15,727	\$5,060,649	\$322
New York City	12,380	\$6,221,224	\$503	53,299	\$17,377,230	\$326
Rest of State	16,626	\$4,602,469	\$277	131,923	\$22,805,036	\$173
Total Residents:	29,006	\$10,823,693	\$373	185,222	\$40,182,266	\$217

NOTE: Information for this table was estimated from a sample of 2006 tax returns.

Table 7

**Child & Dependent Care Credit
As Percent of All Returns With Dependents
by Place of Residence for Tax Year 2006***

County	# Returns with Credits	# Returns With Dependents	Credits as Percent of Returns With Dependents
Manhattan	54,793	228,012	24.0%
Bronx	79,182	266,530	29.7%
Richmond	12,010	72,386	16.6%
Kings	95,151	407,818	23.3%
Queens	61,341	348,791	17.6%
New York City	302,477	1,323,537	22.9%

Rest of State			
Albany	7,943	43,893	18.1%
Allegany	489	6,381	7.7%
Broome	3,191	28,078	11.4%
Cattaraugus	1,182	11,535	10.2%
Cayuga	1,380	11,624	11.9%
Chautauqua	1,654	19,002	8.7%
Chemung	1,413	12,971	10.9%
Chenago	869	7,756	11.2%
Clinton	1,486	11,516	12.9%
Columbia	973	8,845	11.0%
Cortland	1,008	6,932	14.5%
Delaware	599	6,225	9.6%
Dutchess	6,886	44,504	15.5%
Erie	20,754	134,928	15.4%
Essex	533	5,193	10.3%
Franklin	784	7,073	11.1%
Fulton	894	8,408	10.6%
Genesee	927	8,902	10.4%
Greene	502	6,564	7.6%
Hamilton	29	624	4.6%
Herkimer	880	9,382	9.4%
Jefferson	1,667	14,753	11.3%
Lewis	308	3,843	8.0%
Livingston	925	9,043	10.2%
Madison	1,133	10,248	11.1%
Monroe	16,274	114,557	14.2%
Montgomery	849	7,949	10.7%
Nassau	38,997	223,157	17.5%
Niagara	4,257	32,117	13.3%
Oneida	3,767	33,891	11.1%
Onondaga	10,880	71,278	15.3%
Ontario	1,975	15,634	12.6%

Rest of State			
Orange	10,439	62,661	16.7%
Orleans	502	6,215	8.1%
Oswego	1,633	18,821	8.7%
Otsego	977	8,122	12.0%
Putnam	2,611	16,025	16.3%
Rensselaer	4,099	23,021	17.8%
Rockland	8,579	48,029	17.9%
St. Lawrence	1,202	14,980	8.0%
Saratoga	4,698	33,180	14.2%
Schenectady	3,678	24,069	15.3%
Schoharie	439	4,382	10.0%
Schuyler	289	2,662	10.9%
Seneca	522	4,868	10.7%
Steuben	1,771	14,835	11.9%
Suffolk	40,660	246,846	16.5%
Sullivan	1,569	11,474	13.7%
Tioga	926	7,927	11.7%
Tompkins	1,999	11,069	18.1%
Ulster	3,322	26,001	12.8%
Warren	1,073	9,862	10.9%
Washington	825	9,184	9.0%
Wayne	1,824	15,089	12.1%
Westchester	30,047	156,856	19.2%
Wyoming	586	5,709	10.3%
Yates	286	3,427	8.3%

Total Residents:	558,966	3,019,614	18.5%
Part Year Residents:	7,378	46,793	15.8%
Non-Residents:	42,948	290,951	14.8%
Grand Total:	609,292	3,357,358	18.1%

* Excludes 1,391 unclassified returns

Table 8a

**Child & Dependent Care Credit By
Place of Residence
For One Qualifying Person for Tax Year 2006**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	37,729	\$24,449	\$648
Bronx	54,732	\$40,354	\$737
Richmond	8,054	\$3,412	\$424
Kings	67,570	\$43,940	\$650
Queens	43,840	\$26,013	\$593
New York City	211,925	\$138,167	\$652

Rest of State			
Albany	5,245	\$2,009	\$383
Allegany	303	\$79	\$261
Broome	2,090	\$659	\$315
Cattaraugus	758	\$227	\$299
Cayuga	906	\$276	\$305
Chautauqua	1,061	\$285	\$268
Chemung	939	\$257	\$274
Chenango	552	\$160	\$291
Clinton	975	\$269	\$276
Columbia	693	\$193	\$278
Cortland	673	\$208	\$309
Delaware	388	\$123	\$317
Dutchess	4,622	\$1,415	\$306
Erie	13,000	\$4,470	\$344
Essex	356	\$110	\$309
Franklin	489	\$168	\$343
Fulton	624	\$207	\$332
Genesee	622	\$164	\$264
Greene	379	\$102	\$270
Hamilton	18	\$7	\$397
Herkimer	585	\$205	\$350
Jefferson	1,139	\$322	\$283
Lewis	193	\$51	\$265
Livingston	604	\$146	\$242
Madison	713	\$204	\$285
Monroe	10,052	\$3,635	\$362
Montgomery	586	\$251	\$428
Nassau	25,242	\$10,161	\$403
Niagara	2,812	\$860	\$306
Oneida	2,518	\$951	\$378
Onondaga	6,764	\$2,418	\$358
Ontario	1,219	\$350	\$287

Rest of State			
Orange	6,801	\$2,726	\$401
Orleans	332	\$102	\$306
Oswego	1,084	\$326	\$301
Otsego	637	\$171	\$268
Putnam	1,635	\$346	\$212
Rensselaer	2,750	\$914	\$332
Rockland	5,231	\$1,918	\$367
St. Lawrence	717	\$200	\$279
Saratoga	2,934	\$701	\$239
Schenectady	2,397	\$874	\$365
Schoharie	300	\$90	\$300
Schuyler	191	\$61	\$320
Seneca	341	\$117	\$343
Steuben	1,091	\$307	\$282
Suffolk	26,830	\$10,737	\$400
Sullivan	1,034	\$415	\$401
Tioga	582	\$138	\$236
Tompkins	1,265	\$311	\$246
Ulster	2,310	\$757	\$328
Warren	727	\$226	\$311
Washington	548	\$169	\$309
Wayne	1,142	\$329	\$288
Westchester	18,750	\$8,404	\$448
Wyoming	376	\$82	\$217
Yates	175	\$56	\$320
Unclassified*	873	\$150	\$171
Other**	27,106	\$3,326	\$123
Total Residents:	376,933	\$199,375	\$529
Part Year Residents:	5,578	\$870	\$156
Non-Residents:	24,693	\$2,817	\$114
Grand Total:	407,204	\$203,062	\$499

* Place of residence cannot be determined from return.

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

Table 8b

**Child & Dependent Care Credit By
Place of Residence
For Two or More Qualifying Persons for Tax Year 2006**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	17,064	\$17,158	\$1,006
Bronx	24,450	\$31,948	\$1,307
Richmond	3,956	\$2,950	\$746
Kings	27,581	\$30,333	\$1,100
Queens	17,501	\$16,973	\$970
New York City	90,552	\$99,363	\$1,097

Rest of State			
Albany	2,698	\$1,339	\$496
Allegany	186	\$58	\$309
Broome	1,101	\$446	\$405
Cattaraugus	424	\$183	\$432
Cayuga	474	\$194	\$410
Chautauqua	593	\$234	\$395
Chemung	474	\$177	\$373
Chenago	317	\$114	\$361
Clinton	511	\$155	\$303
Columbia	280	\$93	\$331
Cortland	335	\$135	\$402
Delaware	211	\$89	\$422
Dutchess	2,264	\$930	\$411
Erie	7,754	\$4,002	\$516
Essex	177	\$63	\$353
Franklin	295	\$135	\$459
Fulton	270	\$137	\$508
Genesee	305	\$102	\$334
Greene	123	\$45	\$368
Hamilton	11	\$4	\$395
Herkimer	295	\$136	\$460
Jefferson	528	\$197	\$373
Lewis	115	\$41	\$356
Livingston	321	\$101	\$316
Madison	420	\$162	\$386
Monroe	6,222	\$2,944	\$473
Montgomery	263	\$137	\$519
Nassau	13,755	\$7,407	\$538
Niagara	1,445	\$611	\$423
Oneida	1,249	\$725	\$581
Onondaga	4,116	\$2,250	\$547
Ontario	756	\$226	\$299

Rest of State			
Orange	3,638	\$2,514	\$691
Orleans	170	\$79	\$463
Oswego	549	\$232	\$423
Otsego	340	\$114	\$335
Putnam	976	\$246	\$252
Rensselaer	1,349	\$611	\$453
Rockland	3,348	\$1,634	\$488
St. Lawrence	485	\$175	\$361
Saratoga	1,764	\$435	\$247
Schenectady	1,281	\$705	\$551
Schoharie	139	\$42	\$302
Schuyler	98	\$30	\$309
Seneca	181	\$88	\$486
Steuben	680	\$256	\$376
Suffolk	13,830	\$8,017	\$580
Sullivan	535	\$316	\$591
Tioga	344	\$100	\$290
Tompkins	734	\$194	\$265
Ulster	1,012	\$508	\$502
Warren	346	\$112	\$323
Washington	277	\$108	\$391
Wayne	682	\$256	\$376
Westchester	11,297	\$6,643	\$588
Wyoming	210	\$59	\$283
Yates	111	\$46	\$414
Unclassified*	518	\$112	\$217
Other**	19,745	\$2,709	\$137
Total Residents:	182,104	\$146,395	\$804
Part Year Residents:	2,690	\$529	\$197
Non-Residents:	18,685	\$2,351	\$126
Grand Total:	203,479	\$149,275	\$734

* Place of residence cannot be determined from return.

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

Appendix - Form IT-216

Claim for Child and Dependent Care Credit



IT-216

Print or type	Important: You must enter your social security number(s) in the boxes to the right.		
	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 <input style="width: 90%;" type="text"/>
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number <input style="width: 90%;" type="text"/>
	Mailing address <i>(number and street or rural route)</i>		Apartment number
	City, village, or post office		State

New York State county of residence

1 Have you already filed your 2006 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)
		• <input style="width: 100%;" type="text"/>	• <input style="width: 50%;" type="text"/> . <input style="width: 50%;" type="text"/>
		• <input style="width: 100%;" type="text"/>	• <input style="width: 50%;" type="text"/> . <input style="width: 50%;" type="text"/>

3 Qualifying persons you are claiming *(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 2006	Person with disability (see instr.)	Social security number	Year of birth
			• <input type="checkbox"/>	• <input style="width: 100%;" type="text"/>	• <input style="width: 50%;" type="text"/>
			• <input type="checkbox"/>	• <input style="width: 100%;" type="text"/>	• <input style="width: 50%;" type="text"/>

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

Note: On line 5, if you are claiming expenses paid for a dependent child born in 1993, enter that child's birth month here.
 Include as qualified expenses only those paid from January 1, 2006, through the day preceding the child's 13th birthday.

5 Enter the lesser of:

- **qualified expenses** you incurred and paid in 2006, or
- \$3,000 if one qualifying person; \$6,000 if two or more qualifying persons *(see instructions)*

	Dollars	Cents
5. <input style="width: 90%;" type="text"/>		• <input style="width: 50%;" type="text"/>
6. <input style="width: 90%;" type="text"/>		• <input style="width: 50%;" type="text"/>
7. <input style="width: 90%;" type="text"/>		• <input style="width: 50%;" type="text"/>
8. <input style="width: 90%;" type="text"/>		• <input style="width: 50%;" type="text"/>
9. <input style="width: 90%;" type="text"/>		• <input style="width: 50%;" type="text"/>

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

If line 9 is –	But not over	Decimal amount is	If line 9 is –	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

10. .

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

2161060094



Dollars Cents

12 Amount from line 11..... **12.** .

13 Enter below your New York adjusted gross income (Form IT-150 filers, line 21;
Form IT-201 filers, line 33; Form IT-203 filers, line 32)
New York adjusted gross income .

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

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

Part-year 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 40 **15.** .
If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**
If line 15 is less than line 14, **continue on line 16 below.**

16 Subtract line 15 from line 14. **This is your excess child and dependent care credit** **16.** .

17 Enter the amount from Form IT-203-ATT, line 29 (*If you are not required to file Form IT-203-ATT, leave blank and continue on line 18 below.*) **17.** .
If line 17 is equal to or more than line 16, **stop. Do not continue with this worksheet.**
Enter the line 16 amount on Form IT-203-ATT, line 30. If line 17 is less than line 16, enter the line 16 amount on Form IT-203-ATT, line 30, and continue on line 18 below.

18 Subtract line 17 from line 16. **This is your remaining excess child and dependent care credit** **18.** .

19 Enter the amount from line 18, Column D, of the
Part-year resident income allocation worksheet
in 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-ATT, line 9.
This is the refundable portion of your part-year resident child and dependent care credit. **22.** .

▼ Paid preparer's use only ▼	
Preparer's signature ▶	▼ SSN or PTIN:
Firm's name (<i>or yours, if self-employed</i>)	● Employer identification number
Address	Mark an X if self-employed <input type="checkbox"/>
	Date

▼ Taxpayer(s) sign here ▼	
Your signature ▶	
Your occupation ●	
Spouse's signature and occupation (<i>if joint claim</i>)	
Date	▼ Daytime phone number

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



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

New York State Department of Taxation and Finance
Office of Tax Policy Analysis
W.A. Harriman State Campus Office
Albany, New York 12227
Phone (518-457-3187)
Email: Policy-Statistical-Reports@tax.state.ny.us
Web Site: www.tax.state.ny.us/statistics