

ANNUAL STATISTICAL REPORT



September 2010

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

*Background and Statistical  
Analysis For Tax Year 2008*

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# Statistical Highlights

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*Statistical Highlights of  
the Child and Dependent  
Care Credit for the 2008  
Tax Year*

- Over 581,000 resident and nonresident taxpayers claimed \$297.4 million in child and dependent care credit for the 2008 tax year. The average credit taken was \$698 in New York City compared to the statewide average of \$511.
- Over 92 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 17 percent of all taxpayers with dependents claimed the child and dependent care credit.
- Over 391,000, 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 \$451 while those with two or more qualifying persons received an average credit of \$634.



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# Introduction and Background

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This report provides a statistical overview of New York's child and dependent care credit (CDCC) for tax year 2008. 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 2008 tax year. To claim the CDCC, taxpayers must file a separate Form IT-216, together with their tax return. It is important to note that some taxpayers receive tax benefits through the Federal dependent care exclusion. These taxpayers are in addition to the total number of taxpayers who claimed the child and dependent care credit noted in this report.

The Federal government first instituted a child and dependent care tax credit in 1976. Beginning in tax year 2003, the Federal credit was significantly enhanced. For tax years 2003 and after, the Federal credit, which is nonrefundable, allows up to \$3,000 of qualifying expenses for one qualifying person and up to \$6,000 of expenses for two or more qualifying persons. A qualifying person is a child under age 13 who can be claimed as a dependent or a disabled spouse or other disabled person that can be claimed as a dependent. Qualifying persons must share a home with the taxpayer. For one qualifying person, the credit reaches a maximum level of \$1,050 for Federal adjusted gross incomes (FAGI) below \$15,000, phasing down to \$600 when FAGI exceeds \$43,000. For two or more qualifying persons, the maximum credit is \$2,100 for FAGI below \$15,000, phasing down to \$1,200 for FAGI above \$43,000.

Effective beginning in the 1977 tax year, New York adopted a nonrefundable CDCC equal to 20 percent of the Federal credit. Except for the impact of some minor changes to the federal credit, New York's CDCC remained unchanged through 1995. However, a series of law changes enacted in 1996 through 2000 gradually increased the credit percentage at certain income levels, above which it continues to phase down to 20 percent. Also, effective in 1996 the CDCC was made refundable for New York residents, though the CDCC remains nonrefundable for nonresidents. Finally, the New York credit increased again beginning in 2003 because it incorporated the Federal enhancements.

Table 1 summarizes these changes:

Table 1: History of Credit							
Provision	Before 1996	1996	1997	1998	1999	2000-02	2003-10*
Maximum Percentage of the Federal Credit	20	30	60	100	100	110	110
Maximum Income for 100% Credit	NA	\$10,000	\$10,000	\$17,000	\$35,000	\$50,000	\$50,000
Maximum Amount 2 or more Children	\$288	\$432	\$864	\$1,440	\$1,440	\$1,584	\$2,310
Minimum Amount 1 Child	\$96	\$96	\$96	\$96	\$96	\$96	\$120
Minimum Amount 2 or More Children	\$192	\$192	\$192	\$192	\$192	\$192	\$240
Income Range Over Which Credit Phases	NA	\$10-14,000	\$10-14,000	\$17-30,000	\$35-50,000	\$50-65,000	\$50-65,000

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

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

Figure 1

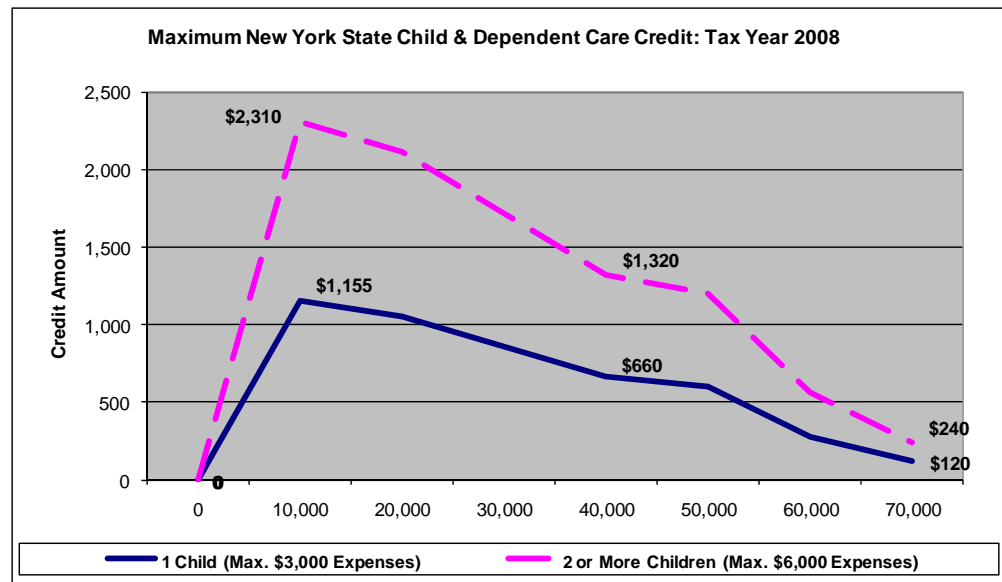
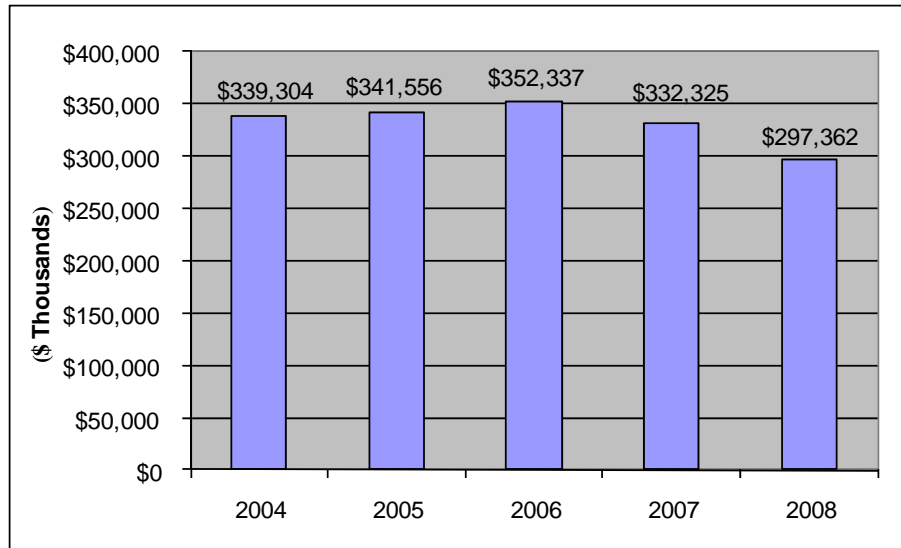


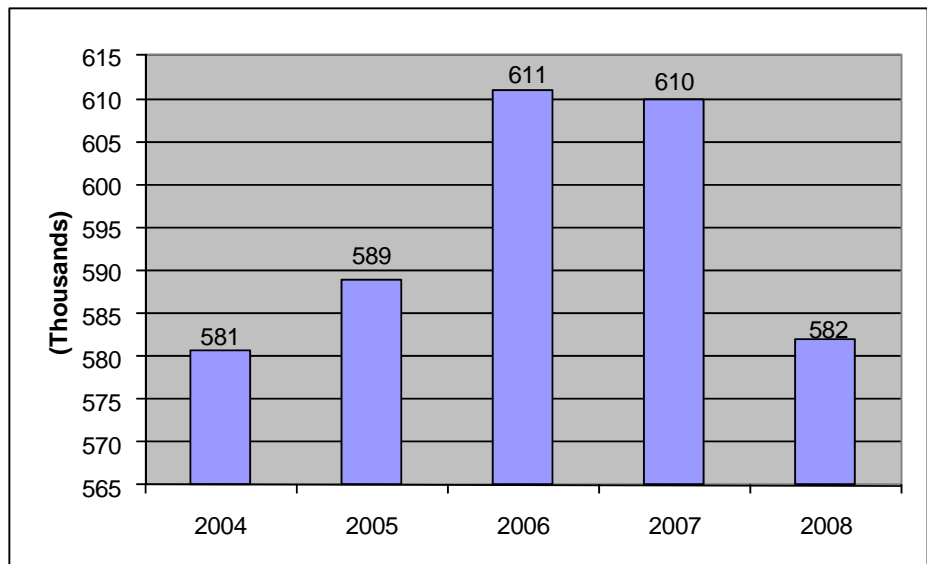


Figure 2: Total New York State Child Dependent Care Credit Claimed 2004-2008



The total child dependent care credit decreased from approximately \$332.3 million in 2007 to \$297.4 million in 2008. Figure 2 shows how the total credit claimed has varied over this time frame. Nearly 582,000 returns claimed the child dependent care credit in 2008. This is a 4.7 percent decrease over what was taken in 2007. Figure 3 shows credit claimants since tax year 2004.

Figure 3: Total New York State Child Dependent Credit Claimants 2004-2008



New York City instituted a child and dependent care credit in 2007. For tax years beginning on or after January 1, 2007, full-year and part-year New York City residents with federal adjusted gross income of \$30,000 or less who paid child care expenses for children under the age of four may be eligible to claim the New York City child and dependent care credit. The New York City child and dependent care credit can be as much as 75 percent of the New York State child and dependent care credit, depending on the amount of the taxpayer's federal adjusted gross income. The credit may be claimed in addition to the New York State child and dependent care credit.

Table 1a provides the number and dollar amount of the New York City child and dependent care credit claimed by New York City borough for tax year 2008. A total of 41,350 New York City resident and part-year resident taxpayers claimed \$23.5 million in credit with an average credit taken of \$569. The \$7.6 million claimed by residents and part-year residents of the Bronx was the largest amount claimed in the five boroughs. Kings County (Brooklyn) had the highest number of credits claimed with 13,579. Credit claimants in Queens County had the highest average credit of \$582.

**Table 1a**  
**New York City Child & Dependent Care Credit By**  
**Place of Residence for Tax Year 2008**

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	5,346	\$3,021	\$565
Bronx	13,084	\$7,600	\$581
Richmond	927	\$508	\$548
Kings	13,579	\$7,586	\$559
Queens	7,815	\$4,551	\$582
Other*	599	\$276	\$460
<b>Total:</b>	<b>41,350</b>	<b>\$23,542</b>	<b>\$569</b>

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

*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, 2009**

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%
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	\$50,882 and over	7.80%	\$0 - \$2,544	1.60%
IA	75%	Credit	Yes	Iowa Net Income	\$0 - \$9,999	26.25%	\$45,000 and over	0.00%
KS	25%	Credit	No	N/A	Same as Federal	8.75%	Same as Federal	5.00%
KY	20%	Credit	No	N/A	Same as Federal	7.00%	Same as Federal	4.00%
LA	50%	Credit	Yes/No	Same as Federal	\$0 - \$25,000	17.50%	\$60,001 and over	3.50%
ME	50%	Credit	Yes	N/A	Same as Federal	17.50%	Same as Federal	4.30%
MD	32.50%	Credit	No	Same as Federal	\$0 - \$41,000	11.38%	\$50,001 and over	0.00%
MA (4)	Deduction	Expense	N/A	N/A	N/A	5.30%	N/A	5.30%
MN	100%	Credit	Yes	Household Income	\$0 - \$23,330	35.00%	\$36,980 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 - \$30,160	NA	\$30,161 and over	0.00%
<b>NY</b>	<b>110%</b>	<b>Credit</b>	<b>Yes</b>	<b>New York AGI</b>	<b>\$0 - \$25,000</b>	<b>38.50%</b>	<b>\$65,000 and over</b>	<b>4.00%</b>
NC	13%	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 - \$36,600	14.00%	\$45,801 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 2008, 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 claimed by New York State income taxpayers on returns filed for the 2008 tax year. The information is derived from returns which claimed the credit on their New York State income tax returns for that year. The child and dependent care credit reported for nonresidents is the amount claimed after allocation.

Table 3 shows the CDCC claimed by place of residence for tax year 2008. A total of 581,773 resident and nonresident taxpayers claimed \$297.4 million in credit with an average credit taken of \$511. Approximately \$191 million, or 64 percent, of the total credit was claimed by taxpayers residing in New York City. These taxpayers accounted for over 47 percent of credits claimed and their average credit was \$698. 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 \$62.1 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 \$819.

Table 4 presents the number and dollar amount of credit claimed by New York State adjusted gross income class for tax year 2008. The table shows that 92 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 2008. The tables illustrate that taxpayers filing as head of household constituted the largest category with over \$228 million of credit claimed by over 301,000 taxpayers. Taxpayers filing as married joint/qualifying widower or head of household claimed \$281.3 million of the \$297.4 million in total credit.

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Table 6 presents information on credit claimed by resident married joint returns with one or two wage earners for tax year 2008. 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 \$146 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 17 percent of all taxpayers with dependents claimed the child and dependent care credit in 2008. This ranges from a low of 4.9 percent in Hamilton County to a high of 24.6 percent in Bronx County.

Tables 8a and 8b present county level information on the child and dependent care credit by number of persons who qualify for the credit for tax year 2008. The tables show that 391,322 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 \$451 while those with two or more qualifying persons received an average credit of \$634.

Table 3

**Child & Dependent Care Credit By  
Place of Residence for Tax Year 2008**

County	# Credits	\$ Amount (000's)	Average Credit
Manhattan	40,117	\$25,481	\$635
Bronx	71,837	\$58,857	\$819
Richmond	11,536	\$5,197	\$451
Kings	88,742	\$62,062	\$699
Queens	61,971	\$39,670	\$640
New York City	274,203	\$191,267	\$698

<b>Rest of State</b>			
Albany	7,536	\$2,910	\$386
Allegany	502	\$149	\$296
Broome	3,105	\$1,005	\$324
Cattaraugus	1,090	\$350	\$321
Cayuga	1,210	\$363	\$300
Chautauqua	1,586	\$489	\$309
Chemung	1,399	\$415	\$297
Chenago	793	\$244	\$308
Clinton	1,519	\$437	\$288
Columbia	973	\$277	\$284
Cortland	954	\$323	\$339
Delaware	543	\$195	\$360
Dutchess	6,953	\$2,234	\$321
Erie	19,416	\$7,219	\$372
Essex	514	\$154	\$299
Franklin	752	\$280	\$373
Fulton	721	\$290	\$402
Genesee	909	\$244	\$268
Greene	590	\$180	\$305
Hamilton	27	\$8	\$297
Herkimer	938	\$352	\$376
Jefferson	1,708	\$549	\$321
Lewis	310	\$83	\$267
Livingston	886	\$255	\$288
Madison	1,053	\$336	\$319
Monroe	15,982	\$6,118	\$383
Montgomery	903	\$418	\$462
Nassau	38,350	\$15,440	\$403
Niagara	4,082	\$1,336	\$327
Oneida	3,871	\$1,692	\$437
Onondaga	10,644	\$4,397	\$413
Ontario	2,096	\$562	\$268

<b>Rest of State</b>			
Orange	10,454	\$4,781	\$457
Orleans	509	\$196	\$385
Oswego	1,514	\$506	\$334
Otsego	917	\$272	\$297
Putnam	2,651	\$663	\$250
Rensselaer	4,102	\$1,455	\$355
Rockland	8,879	\$3,671	\$413
St. Lawrence	1,225	\$376	\$307
Saratoga	4,810	\$1,125	\$234
Schenectady	3,621	\$1,444	\$399
Schoharie	401	\$119	\$296
Schuyler	264	\$74	\$280
Seneca	518	\$175	\$338
Steuben	1,721	\$548	\$318
Suffolk	41,539	\$18,335	\$441
Sullivan	1,618	\$751	\$464
Tioga	881	\$229	\$259
Tompkins	1,999	\$489	\$244
Ulster	3,461	\$1,213	\$350
Warren	1060	\$332	\$313
Washington	791	\$272	\$344
Wayne	1,731	\$564	\$326
Westchester	29,485	\$13,005	\$441
Wyoming	615	\$156	\$254
Yates	285	\$101	\$356
Unclassified*	63	\$6	\$92
Other**	50,541	\$5,933	\$117
Total Residents:	527,732	\$290,910	\$551
Part Year Residents:	6,879	\$1,084	\$158
Non-Residents:	47,162	\$5,368	\$114
Grand Total:	581,773	\$297,362	\$511

\* 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 2008**

<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	4,214	4,214	0.7%	\$2,363	\$2,363	0.8%	\$561
\$5,000- \$9,999	15,932	20,146	3.5%	\$12,210	\$14,573	4.9%	\$766
\$10,000- \$19,999	65,681	85,827	14.8%	\$64,070	\$78,642	26.4%	\$975
\$20,000- \$29,999	81,957	167,784	28.8%	\$79,527	\$158,169	53.2%	\$970
\$30,000- \$39,999	73,714	241,498	41.5%	\$61,021	\$219,190	73.7%	\$828
\$40,000- \$49,999	50,795	292,293	50.2%	\$32,982	\$252,172	84.8%	\$649
\$50,000- \$59,999	35,673	327,966	56.4%	\$16,300	\$268,472	90.3%	\$457
\$60,000- \$74,999	42,752	370,718	63.7%	\$6,190	\$274,662	92.4%	\$145
\$75,000- \$99,999	58,881	429,599	73.8%	\$6,587	\$281,249	94.6%	\$112
\$100,000- \$199,999	108,121	537,720	92.4%	\$11,656	\$292,905	98.5%	\$108
\$200,000 & Over	44,053	581,773	100.0%	\$4,457	\$297,362	100.0%	\$101
Totals	581,773			\$297,362			\$511



**Table 5a**

**Child & Dependent Care Credit By Place of Residence  
And Single Filing Status for Tax Year 2008\***

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	2,754	\$2,489	\$904
Bronx	5,441	\$5,046	\$927
Richmond	194	\$153	\$790
Kings	2,561	\$2,092	\$817
Queens	1,479	\$1,253	\$847
New York City	12,429	\$11,034	\$888

<b>Rest of State</b>			
Albany	220	\$138	\$628
Allegany	19	\$10	\$542
Broome	96	\$55	\$571
Cattaraugus	36	\$17	\$471
Cayuga	37	\$19	\$502
Chautauqua	56	\$29	\$516
Chemung	34	\$20	\$591
Chenago	33	\$16	\$476
Clinton	43	\$23	\$544
Columbia	27	\$15	\$574
Cortland	40	\$25	\$622
Delaware	20	\$12	\$622
Dutchess	126	\$81	\$644
Erie	480	\$266	\$555
Essex	10	\$6	\$575
Franklin	19	\$10	\$534
Fulton	26	\$13	\$497
Genesee	36	\$18	\$506
Greene	21	\$12	\$554
Hamilton	0	\$0	\$0
Herkimer	24	\$13	\$530
Jefferson	45	\$24	\$539
Lewis	13	\$7	\$537
Livingston	34	\$22	\$637
Madison	29	\$23	\$785
Monroe	541	\$346	\$639
Montgomery	28	\$15	\$553
Nassau	971	\$822	\$847
Niagara	102	\$52	\$512
Oneida	115	\$64	\$558
Onondaga	462	\$311	\$672
Ontario	54	\$29	\$546

<b>Rest of State</b>			
Orange	263	\$200	\$760
Orleans	26	\$20	\$753
Oswego	59	\$33	\$567
Otsego	29	\$18	\$617
Putnam	26	\$14	\$537
Rensselaer	122	\$72	\$591
Rockland	340	\$317	\$931
St. Lawrence	37	\$24	\$650
Saratoga	90	\$49	\$546
Schenectady	121	\$78	\$645
Schoharie	(D)	(D)	(D)
Schuyler	10	\$5	\$516
Seneca	19	\$12	\$643
Steuben	52	\$31	\$588
Suffolk	1,041	\$859	\$825
Sullivan	56	\$47	\$840
Tioga	20	\$12	\$590
Tompkins	37	\$18	\$478
Ulster	69	\$49	\$712
Warren	27	\$14	\$526
Washington	27	\$15	\$561
Wayne	50	\$39	\$787
Westchester	592	\$478	\$807
Wyoming	17	\$9	\$515
Yates	(D)	(D)	(D)
Unclassified**	(D)	(D)	(D)
Other+	430	\$115	\$267
<b>Total Residents:</b>	<b>19,294</b>	<b>\$15,954</b>	<b>\$827</b>
<b>Part Year Residents:</b>	<b>157</b>	<b>\$35</b>	<b>\$221</b>
<b>Non-Residents:</b>	<b>354</b>	<b>\$96</b>	<b>\$271</b>
<b>Grand Total:</b>	<b>19,805</b>	<b>\$16,085</b>	<b>\$812</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.  
 + Includes returns with out-of-state addresses.

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

**Table 5b**

**Child & Dependent Care Credit By Place of Residence  
And Married Joint & Qualifying Widow Filing Status for Tax Year 2008\***

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	12,354	\$2,976	\$241
Bronx	8,290	\$3,453	\$416
Richmond	5,756	\$1,207	\$210
Kings	22,653	\$8,834	\$390
Queens	20,603	\$7,027	\$341
New York City	69,656	\$23,497	\$337

<b>Rest of State</b>			
Albany	4,174	\$613	\$147
Allegany	352	\$60	\$170
Broome	1,932	\$334	\$173
Cattaraugus	694	\$145	\$209
Cayuga	777	\$131	\$168
Chautauqua	971	\$189	\$195
Chemung	893	\$141	\$158
Chenago	526	\$98	\$186
Clinton	1,044	\$181	\$173
Columbia	679	\$102	\$150
Cortland	644	\$135	\$210
Delaware	349	\$94	\$269
Dutchess	4,471	\$673	\$150
Erie	10,731	\$1,589	\$148
Essex	354	\$70	\$198
Franklin	438	\$94	\$215
Fulton	377	\$84	\$223
Genesee	630	\$90	\$143
Greene	407	\$68	\$166
Hamilton	21	\$4	\$175
Herkimer	584	\$129	\$222
Jefferson	1,156	\$270	\$233
Lewis	237	\$41	\$175
Livingston	617	\$100	\$162
Madison	736	\$139	\$189
Monroe	8,819	\$1,247	\$141
Montgomery	459	\$87	\$190
Nassau	22,124	\$3,971	\$180
Niagara	2,459	\$376	\$153
Oneida	2,250	\$547	\$243
Onondaga	5,778	\$931	\$161
Ontario	1,490	\$232	\$156

<b>Rest of State</b>			
Orange	5,579	\$1,144	\$205
Orleans	286	\$59	\$206
Oswego	975	\$179	\$184
Otsego	641	\$125	\$194
Putnam	2,003	\$295	\$147
Rensselaer	2,372	\$351	\$148
Rockland	5,472	\$1,224	\$224
St. Lawrence	825	\$152	\$184
Saratoga	3,612	\$496	\$137
Schenectady	2,008	\$344	\$172
Schoharie	287	\$48	\$168
Schuyler	173	\$30	\$174
Seneca	335	\$66	\$196
Steuben	1,164	\$231	\$198
Suffolk	23,641	\$4,264	\$180
Sullivan	842	\$187	\$222
Tioga	624	\$108	\$173
Tompkins	1,441	\$222	\$154
Ulster	2,152	\$376	\$175
Warren	686	\$121	\$177
Washington	503	\$101	\$201
Wayne	1,152	\$198	\$171
Westchester	15,175	\$2,652	\$175
Wyoming	429	\$71	\$165
Yates	189	\$49	\$260
Unclassified**	43	\$2	\$56
Other+	41,019	\$3,217	\$78
Total Residents:	217,098	\$49,289	\$227
Part Year Residents:	4,364	\$466	\$107
Non-Residents:	38,995	\$3,019	\$77
Grand Total:	260,457	\$52,774	\$203

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

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

+ Includes returns with out-of-state addresses.

**Table 5c**

**Child & Dependent Care Credit By Place of Residence  
And Head of Household Filing Status for Tax Year 2008\***

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	25,009	\$20,016	\$800
Bronx	58,106	\$50,358	\$867
Richmond	5,586	\$3,836	\$687
Kings	63,528	\$51,136	\$805
Queens	39,889	\$31,390	\$787
New York City	192,118	\$156,737	\$816

<b>Rest of State</b>			
Albany	3,142	\$2,159	\$687
Allegany	131	\$78	\$599
Broome	1,077	\$617	\$573
Cattaraugus	360	\$188	\$522
Cayuga	396	\$214	\$540
Chautauqua	559	\$271	\$485
Chemung	472	\$255	\$540
Chenago	234	\$131	\$559
Clinton	432	\$232	\$538
Columbia	267	\$159	\$597
Cortland	270	\$163	\$604
Delaware	174	\$89	\$512
Dutchess	2,356	\$1,480	\$628
Erie	8,205	\$5,363	\$654
Essex	150	\$78	\$520
Franklin	295	\$176	\$596
Fulton	318	\$193	\$607
Genesee	243	\$135	\$557
Greene	162	\$101	\$623
Hamilton	(D)	(D)	(D)
Herkimer	330	\$210	\$637
Jefferson	507	\$255	\$503
Lewis	60	\$34	\$572
Livingston	235	\$133	\$568
Madison	288	\$174	\$606
Monroe	6,622	\$4,525	\$683
Montgomery	416	\$315	\$757
Nassau	15,255	\$10,646	\$698
Niagara	1,521	\$908	\$597
Oneida	1,506	\$1,081	\$718
Onondaga	4,404	\$3,156	\$717
Ontario	552	\$301	\$545

<b>Rest of State</b>			
Orange	4,612	\$3,437	\$745
Orleans	197	\$117	\$596
Oswego	480	\$294	\$612
Otsego	247	\$129	\$524
Putnam	622	\$354	\$569
Rensselaer	1,608	\$1,032	\$642
Rockland	3,067	\$2,130	\$695
St. Lawrence	363	\$200	\$550
Saratoga	1,108	\$580	\$523
Schenectady	1,492	\$1,021	\$684
Schoharie	105	\$65	\$615
Schuyler	81	\$39	\$478
Seneca	164	\$97	\$593
Steuben	505	\$286	\$567
Suffolk	16,857	\$13,211	\$784
Sullivan	720	\$517	\$718
Tioga	237	\$109	\$460
Tompkins	521	\$249	\$478
Ulster	1,240	\$788	\$635
Warren	347	\$196	\$566
Washington	261	\$155	\$595
Wayne	529	\$327	\$619
Westchester	13,718	\$9,875	\$720
Wyoming	169	\$77	\$453
Yates	88	\$49	\$557
Unclassified**	(D)	(D)	(D)
Other+	9,092	\$2,601	\$286
<b>Total Residents:</b>	<b>291,340</b>	<b>\$225,668</b>	<b>\$775</b>
<b>Part Year Residents:</b>	<b>2,358</b>	<b>\$583</b>	<b>\$247</b>
<b>Non-Residents:</b>	<b>7,813</b>	<b>\$2,253</b>	<b>\$288</b>
<b>Grand Total:</b>	<b>301,511</b>	<b>\$228,504</b>	<b>\$758</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.  
 + Includes returns with out-of-state addresses.

**NOTES:**

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

**Table 6**

**Child & Dependent Care Credit For Resident  
Married Filing Joint Returns By Number of Wage  
Earners and Place of Residence for Tax Year 2008**

County	One Wage Earner			Two Wage Earners		
	# Credits	\$ Allowed	Average Credit	# Credits	\$ Allowed	Average Credit
Manhattan	2,883	\$817,234	\$283	9,081	\$2,044,921	\$225
Bronx	1,454	\$976,632	\$672	6,762	\$2,434,351	\$360
Richmond	692	\$228,100	\$330	4,983	\$1,029,861	\$207
Kings	4,758	\$2,428,066	\$510	16,918	\$5,914,643	\$350
Queens	3,442	\$1,719,083	\$499	16,629	\$5,160,573	\$310
New York City	13,229	6,169,115	\$466	54,373	\$16,584,349	\$305
Rest of State	16,641	\$4,351,692	\$262	133,061	\$22,062,618	\$166
Total Residents:	29,870	\$10,520,807	\$352	187,434	\$38,646,967	\$206

NOTE: Information for this table was estimated from a sample of 2008 tax returns.

Table 7

**Child & Dependent Care Credit  
As Percent of All Returns With Dependents  
by Place of Residence for Tax Year 2008\***

<b>County</b>	<b># Returns with Credits</b>	<b># Returns With Dependents</b>	<b>Credits as Percent of Returns With Dependents</b>
Manhattan	40,117	201,827	19.9%
Bronx	71,837	292,057	24.6%
Richmond	11,536	75,580	15.3%
Kings	88,742	421,106	21.1%
Queens	61,971	369,790	16.8%
New York City	274,203	1,360,360	20.2%
<b>Rest of State</b>			
Albany	7,536	42,848	17.6%
Allegany	502	6,446	7.8%
Broome	3,105	27,433	11.3%
Cattaraugus	1,090	11,283	9.7%
Cayuga	1,210	10,833	11.2%
Chautauqua	1,586	18,687	8.5%
Chemung	1,399	12,853	10.9%
Chenago	793	7,547	10.5%
Clinton	1,519	11,443	13.3%
Columbia	973	8,633	11.3%
Cortland	954	6,685	14.3%
Delaware	543	5,711	9.5%
Dutchess	6,953	44,854	15.5%
Erie	19,416	131,773	14.7%
Essex	514	4,841	10.6%
Franklin	752	6,902	10.9%
Fulton	721	8,074	8.9%
Genesee	909	8,751	10.4%
Greene	590	6,689	8.8%
Hamilton	27	552	4.9%
Herkimer	938	8,994	10.4%
Jefferson	1,708	15,067	11.3%
Lewis	310	3,477	8.9%
Livingston	886	8,718	10.2%
Madison	1,053	9,762	10.8%
Monroe	15,982	113,080	14.1%
Montgomery	903	8,319	10.9%
Nassau	38,350	226,015	17.0%
Niagara	4,082	31,813	12.8%
Oneida	3,871	33,925	11.4%
Onondaga	10,644	70,936	15.0%
Ontario	2,096	15,799	13.3%
<b>Rest of State</b>			
Orange	10,454	63,406	16.5%
Orleans	509	6,123	8.3%
Oswego	1,514	18,530	8.2%
Otsego	917	7,884	11.6%
Putnam	2,651	16,045	16.5%
Rensselaer	4,102	23,322	17.6%
Rockland	8,879	49,873	17.8%
St. Lawrence	1,225	14,691	8.3%
Saratoga	4,810	33,187	14.5%
Schenectady	3,621	24,113	15.0%
Schoharie	401	3,840	10.4%
Schuyler	264	2,624	10.1%
Seneca	518	4,668	11.1%
Steuben	1,721	14,460	11.9%
Suffolk	41,539	250,709	16.6%
Sullivan	1,618	11,756	13.8%
Tioga	881	7,866	11.2%
Tompkins	1,999	11,305	17.7%
Ulster	3,461	26,255	13.2%
Warren	1,060	9,713	10.9%
Washington	791	8,605	9.2%
Wayne	1,731	14,973	11.6%
Westchester	29,485	160,052	18.4%
Wyoming	615	5,617	10.9%
Yates	285	3,348	8.5%
Unclassified*	63	1,385	4.5%
Other**	50,541	332,063	15.2%
Total Residents:	527,732	3,058,475	17.3%
Part Year Residents:	6,879	43,400	15.9%
Non-Residents:	47,162	313,641	15.0%
Grand Total:	581,773	3,415,516	17.0%

\* Place of residence cannot be determined from return.

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

Table 8a

**Child & Dependent Care Credit By  
Place of Residence  
For One Qualifying Person for Tax Year 2008**

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	28,204	\$15,694	\$556
Bronx	51,038	\$34,403	\$674
Richmond	7,876	\$2,994	\$380
Kings	64,397	\$38,283	\$594
Queens	44,818	\$24,616	\$549
New York City	196,333	\$115,991	\$591

<b>Rest of State</b>			
Albany	4,948	\$1,758	\$355
Allegany	320	\$89	\$280
Broome	2,068	\$601	\$291
Cattaraugus	712	\$195	\$273
Cayuga	792	\$226	\$285
Chautauqua	1,009	\$281	\$279
Chemung	910	\$261	\$286
Chenago	517	\$147	\$285
Clinton	1,004	\$277	\$276
Columbia	691	\$183	\$264
Cortland	620	\$190	\$307
Delaware	357	\$118	\$331
Dutchess	4,564	\$1,306	\$286
Erie	12,261	\$4,044	\$330
Essex	345	\$94	\$272
Franklin	484	\$163	\$337
Fulton	519	\$181	\$349
Genesee	591	\$143	\$242
Greene	414	\$113	\$272
Hamilton	17	\$5	\$292
Herkimer	623	\$205	\$330
Jefferson	1,119	\$335	\$299
Lewis	194	\$41	\$211
Livingston	578	\$159	\$274
Madison	645	\$192	\$297
Monroe	9,763	\$3,415	\$350
Montgomery	620	\$250	\$403
Nassau	24,828	\$9,075	\$366
Niagara	2,643	\$764	\$289
Oneida	2,577	\$968	\$376
Onondaga	6,818	\$2,460	\$361
Ontario	1,260	\$333	\$264

<b>Rest of State</b>			
Orange	6,792	\$2,475	\$364
Orleans	335	\$119	\$356
Oswego	1,032	\$317	\$307
Otsego	606	\$165	\$272
Putnam	1,624	\$360	\$222
Rensselaer	2,721	\$861	\$317
Rockland	5,440	\$1,987	\$365
St. Lawrence	740	\$205	\$277
Saratoga	3,038	\$700	\$230
Schenectady	2,400	\$848	\$353
Schoharie	270	\$83	\$306
Schuyler	182	\$48	\$266
Seneca	337	\$115	\$340
Steuben	1,044	\$307	\$294
Suffolk	27,232	\$10,338	\$380
Sullivan	1,067	\$420	\$394
Tioga	571	\$144	\$252
Tompkins	1,289	\$312	\$242
Ulster	2,391	\$736	\$308
Warren	737	\$213	\$289
Washington	536	\$175	\$326
Wayne	1,058	\$309	\$292
Westchester	18,595	\$7,384	\$397
Wyoming	412	\$98	\$239
Yates	174	\$55	\$318
Unclassified*	36	\$2	\$66
Other**	29,519	\$3,293	\$112
Total Residents:	359,453	\$173,015	\$481
Part Year Residents:	4,672	\$679	\$145
Non-Residents:	27,197	\$2,941	\$108
Grand Total:	391,322	\$176,634	\$451

\* Place of residence cannot be determined from return.

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

NOTE - Table excludes 6 unknown credits worth \$3,510

Table 8b

**Child & Dependent Care Credit By  
Place of Residence  
For Two or More Qualifying Persons for Tax Year 2008**

<b>County</b>	<b># Credits</b>	<b>\$ Amount (000's)</b>	<b>Average Credit</b>
Manhattan	11,913	\$9,787	\$822
Bronx	20,799	\$24,454	\$1,176
Richmond	3,660	\$2,203	\$602
Kings	24,342	\$23,778	\$977
Queens	17,152	\$15,053	\$878
New York City	77,866	\$75,274	\$967

<b>Rest of State</b>			
Albany	2,588	\$1,152	\$445
Allegany	182	\$59	\$326
Broome	1,037	\$404	\$389
Cattaraugus	378	\$155	\$411
Cayuga	418	\$137	\$329
Chautauqua	577	\$208	\$361
Chemung	489	\$155	\$317
Chenago	276	\$97	\$352
Clinton	515	\$160	\$310
Columbia	282	\$94	\$333
Cortland	334	\$133	\$399
Delaware	186	\$77	\$415
Dutchess	2,389	\$929	\$389
Erie	7,155	\$3,175	\$444
Essex	169	\$60	\$355
Franklin	268	\$117	\$437
Fulton	202	\$109	\$539
Genesee	318	\$101	\$318
Greene	176	\$68	\$384
Hamilton	10	\$3	\$305
Herkimer	315	\$147	\$467
Jefferson	589	\$214	\$363
Lewis	116	\$42	\$361
Livingston	308	\$97	\$314
Madison	408	\$144	\$353
Monroe	6,218	\$2,703	\$435
Montgomery	283	\$168	\$592
Nassau	13,522	\$6,364	\$471
Niagara	1,439	\$572	\$397
Oneida	1,294	\$724	\$559
Onondaga	3,826	\$1,937	\$506
Ontario	836	\$229	\$274

<b>Rest of State</b>			
Orange	3,662	\$2,305	\$630
Orleans	174	\$76	\$439
Oswego	482	\$189	\$392
Otsego	311	\$107	\$344
Putnam	1,027	\$303	\$295
Rensselaer	1,381	\$594	\$430
Rockland	3,439	\$1,685	\$490
St. Lawrence	485	\$171	\$352
Saratoga	1,772	\$425	\$240
Schenectady	1,221	\$596	\$488
Schoharie	131	\$36	\$276
Schuyler	82	\$26	\$313
Seneca	181	\$60	\$334
Steuben	677	\$241	\$355
Suffolk	14,306	\$7,995	\$559
Sullivan	551	\$331	\$600
Tioga	310	\$85	\$273
Tompkins	710	\$176	\$248
Ulster	1,070	\$476	\$445
Warren	323	\$119	\$367
Washington	255	\$97	\$381
Wayne	673	\$255	\$379
Westchester	10,890	\$5,621	\$516
Wyoming	203	\$58	\$285
Yates	111	\$46	\$416
Unclassified*	27	\$3	\$126
Other**	21,022	\$2,639	\$126
Total Residents:	168,274	\$117,892	\$701
Part Year Residents:	2,207	\$405	\$184
Non-Residents:	19,964	\$2,427	\$122
Grand Total:	190,445	\$120,725	\$634

\* Place of residence cannot be determined from return.

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

NOTE - Table excludes 6 unknown credits worth \$3,510





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# Appendix - Form IT-216

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# Claim for Child and Dependent Care Credit

New York State • New York City

# IT-216

Attach this form to Form IT-150, IT-201, or IT-203.

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

1 Have you already filed your 2008 New York State income tax return? ..... Yes  No   
 If Yes, you must file an amended New York State return and attach a copy of this claim.

2 Persons or organizations who provided the care. (If you have more than two providers, see instructions.)

A – Care provider's first name, middle initial, and last name	B – Address	C – Identifying number (SSN or EIN)	D – Amount paid (see instructions)
		• [ ]	• [ ] . [ ]
		• [ ]	• [ ] . [ ]

3 Qualifying persons you are claiming. List in order from youngest to oldest. (If you are claiming more than four qualifying persons, mark an X in the box and see instructions.) .....

A – First name and middle initial	B – Last name	C – Qualified expenses paid in 2008	D – Person with disability (see instr.)	E – Social security number	F – Year of birth
			• <input type="checkbox"/>	• [ ]	• [ ]
			• <input type="checkbox"/>	• [ ]	• [ ]
			• <input type="checkbox"/>	• [ ]	• [ ]
			• <input type="checkbox"/>	• [ ]	• [ ]

3a Total of line 3, column C amounts. Include amounts from additional sheet(s), if any ..... 3a. [ ] . [ ]

4 Can you claim an exemption for all the qualified persons listed on line 3 and any additional sheet(s)? ..... Yes  No   
**Note:** On line 5, if you are claiming expenses paid for a dependent child born in 1995, enter that child's birth month here. [ ]  
 Include as qualified expenses only those paid from January 1, 2008, through the day preceding the child's 13<sup>th</sup> birthday.

5 Enter the **smallest** of:  
 — line 3a above; **or**  
 — federal Form 2441, line 3; federal Form 1040A, Schedule 2, line 3; **or**  
 — \$3,000 if one qualifying person, or \$6,000 if two or more qualifying persons ..... 5. [ ] Dollars . [ ] Cents

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

7 If your filing status is **2** Married filing joint return, enter your spouse's earned income; all others, enter the amount from line 6 (see instructions) ..... 7. [ ] . [ ]

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

9 Enter the amount from: federal Form 1040A, line 22, or federal Form 1040, line 38 ..... 9. [ ] . [ ]

10 Enter the decimal amount that applies to the amount on line 9 from Table for line 10 in the instructions ..... 10. [ ] . [ ]

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

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

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 New York State residents**

- 15 Enter the amount from Form IT-203, line 40 ..... **15.**  .   
If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**  
If line 15 is less than line 14, **continue on line 16 below.**
- 16 Subtract line 15 from line 14. **This is your excess child and dependent care credit** ..... **16.**  .
- 17 Enter the amount from Form IT-203-ATT, line 29 (*If you are not required to file Form IT-203-ATT, leave blank and continue on line 18 below.*) ..... **17.**  .   
If line 17 is equal to or more than line 16, **stop. Do not continue with this worksheet.** Enter the line 16 amount on Form IT-203-ATT, line 30.  
If line 17 is less than line 16, enter the line 16 amount on Form IT-203-ATT, line 30, and continue on line 18 below.
- 18 Subtract line 17 from line 16. **This is your remaining excess child and dependent care credit** ..... **18.**  .
- 19 Enter the amount from line 18, Column D, of the *Part-year resident income allocation worksheet* in 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 New York State part-year resident child and dependent care credit.** **22.**  .

**New York City child and dependent care credit**

If you were a resident of New York City at any time during 2008 **and** your federal adjusted gross income (on Form IT-150, line 11; IT-201, line 19; or IT-203, line 19, *Federal amount column*) is \$30,000 or less **and** you listed a child under 4 years old as of December 31, 2008 on line 3, complete line 23 and see page 4 of the instructions.

- 23 Enter the portion of the total expenses from line 3a that was paid for children under 4 years old ..... **23.**  .   
**IT-150 and IT-201 filers:**
- 24 Refundable New York City child and dependent care credit (*from Worksheet 1, line 7 or line 13*) ..... **24.**  .
- 25 Add lines 14 and 24 ..... **25.**  .   
**IT-150 filers:** Enter the line 25 amount on Form IT-150, line 39  
**IT-201 filers:** Enter the line 25 amount on Form IT-201, line 64
- 26 Part-year New York City resident nonrefundable New York City child and dependent care credit (*from Worksheet 1, line 8*) ..... **26.**  .   
**IT-201 filers:** Enter the line 26 amount on Form IT-201-ATT, line 9a
- IT-203 filers:**
- 27 Nonrefundable portion of your part-year New York City resident New York City child and dependent care credit (*from Worksheet 1, line 8*); also enter this amount on Form IT-203, line 52b ..... **27.**  .
- 28 Refundable portion of your part-year New York City resident New York City child and dependent care credit (*from Worksheet 1, line 13*); also enter this amount on Form IT-203-ATT, line 9a ..... **28.**  .
- Part-year New York City resident filers only:**
- 29 Enter the amount from Worksheet 1, line 10 ..... **29.**  .
- 30 Enter the amount from Worksheet 1, line 11 ..... **30.**  .

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

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

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)