

Earned Income Tax Credit

Analysis of Credit Claims for 2009

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Introduction and Background

Chapter 170 of the Laws of 1994 created the New York State earned income tax credit (EITC), which became effective in 1994. Authorized by Section 606(d)(7) of the Tax Law, the credit equaled 30 percent of the Federal EITC for the 2009 tax year. New York residents may receive a refund of any excess credits. The credit is nonrefundable to nonresidents. Taxpayers must file a New York State income tax return to receive the earned income tax credit.

Table 1 provides a summary of the major provisions of both the Federal and New York credits. The Federal credit equals a percentage of earned income, up to a maximum credit amount. At greater income levels, the credit begins to decline as income increases. Maximum earnings and income phase out levels are indexed annually for inflation. Taxpayers must receive earned income to claim the credit.

Twenty-five states have an earned income tax credit but only twenty-three are currently providing these to taxpayers. (Colorado and Washington do not currently fund their credits). Twenty-three states, including New York, are linked to Federal law. There are also two local governments, in addition to New York City, that have their own EITCs.

Table 2 lists these states and localities and provides comparative information on their credits.

Legislation enacted in 1995 amended the State EITC in two ways. First, it increased the percentage for tax year 1996 from the previously scheduled 15 percent to 20 percent of the Federal credit. The scheduled percentage for 1997 and thereafter remained at 20 percent. Second, it restored the household credit for 1996 and thereafter, and requires taxpayers to subtract it from their EITC.

Legislation enacted in 1999 increased the EITC from 20 percent of the Federal credit to 22.5 percent in tax year 2000, and to 25 percent in tax years beginning after 2000. However, the rate will revert to 20 percent if the Federal government reduces New York's allocation of temporary assistance for needy families (TANF) grant, or does not permit spending on the EITC to apply toward the TANF maintenance of effort requirement.

Legislation enacted in 2000 further increased the EITC to 27.5 percent of the Federal credit in 2002 and to 30 percent after 2002. These increases are similarly predicated upon funding through the Federal TANF grant.

Legislation enacted in 2004 first created a New York City EITC equal to 5 percent of the Federal credit first effective in tax year 2004.

Legislation enacted in 2006 created an enhanced State earned income tax credit (EITC) for certain noncustodial parents in lieu of the existing State EITC that they may claim. To qualify for the Noncustodial Parent New York State Earned Income Credit, claimants must be residents, age 18 and over, and have a minor child with whom they do not reside. They must also have a child support order in effect requiring support payments through a support collection unit established pursuant to 111-h of the Social Services Law, for at least half of the tax year, and must have made the required support payments. The enhanced credit is equal to the greater of: a) 20 percent of the Federal EITC that the taxpayer would otherwise be able to claim for one qualifying child as a custodial parent or, b) 2.5 times the Federal EITC for taxpayers without qualifying children. The credit is fully refundable and is available for taxable years beginning on or after January 1, 2006 and before January 1, 2013.

Federal legislation enacted in 2009 provides a temporary increase in the Federal EITC for tax years 2009 and 2010 only. Married taxpayers will benefit from an extended phase-out range. Claimants with three or more qualifying children will receive higher benefits. Both of these enhancements will increase the New York State and New York City EITC for qualifying taxpayers. These enhancements were subsequently extended for tax years 2011 and 2012.

This statistical study results from a legislative mandate. The Department of Taxation and Finance (the Department) must submit to the Governor and the Legislature an annual preliminary report by September 30, and an annual final report by February 15 of each year. The legislation mandates the reporting of detailed data, on a county-level basis, showing the usage and value of the EITC. It also requires classification of this data by amount of earned income, size of credit, and number of qualifying children. Appendix A contains the actual mandate for this statistical study as contained in Chapter 170 of the Laws of 1994 (the New York State EITC) and Chapter 60 of the Laws of 2004 (New York City EITC).

This report contains statistical information about Earned Income Tax Credit claims for 2009. Any descriptions of the eligibility requirements for such tax credit are informational only and are not intended to substitute for a direct reading of the statute or change its meaning.

Table 1: New York State Earned Income Tax Credit

| Tax Year | Federal Credit Rate | Maximum Creditable Earnings | Federal Maximum Credit | State Credit Rate | State Maximum Credit | State Earnings for Start of Phase-Out | Phase-Out Rate | Income Cut-Off |
|----------------------------------|---------------------|-----------------------------|------------------------|-------------------|----------------------|---------------------------------------|----------------|----------------|
| 1994 | | | | | | | | |
| Families with 1 child | 26.30% | \$7,750 | \$2,038 | 7.50% | \$153 | \$11,000 | 15.98% | \$23,760 |
| Families with 2 or more children | 30.00% | 8,425 | 2,528 | 7.50% | 190 | 11,000 | 17.68% | 25,300 |
| Workers without children /1 | 7.65% | 4,000 | 306 | 7.50% | 23 | 5,000 | 7.65% | 9,000 |
| 1995 | | | | | | | | |
| Families with 1 child | 34.00% | \$6,160 | \$2,094 | 10.00% | \$209 | \$11,290 | 15.98% | \$24,396 |
| Families with 2 or more children | 36.00% | 8,640 | 3,110 | 10.00% | 311 | 11,290 | 20.22% | 26,673 |
| Workers without children /1 | 7.65% | 4,100 | 314 | 10.00% | 31 | 5,130 | 7.65% | 9,230 |
| 1996 /2 | | | | | | | | |
| Families with 1 child | 34.00% | \$6,330 | \$2,152 | 20.00% | \$430 | \$11,610 | 15.98% | \$25,078 |
| Families with 2 or more children | 40.00% | 8,890 | 3,556 | 20.00% | 711 | 11,610 | 21.06% | 28,495 |
| Workers without children /1 | 7.65% | 4,220 | 323 | 20.00% | 65 | 5,280 | 7.65% | 9,500 |
| 1997 /2 | | | | | | | | |
| Families with 1 child | 34.00% | \$6,500 | \$2,210 | 20.00% | \$442 | \$11,930 | 15.98% | \$25,760 |
| Families with 2 or more children | 40.00% | 9,140 | 3,656 | 20.00% | 731 | 11,930 | 21.06% | 29,290 |
| Workers without children /1 | 7.65% | 4,340 | 332 | 20.00% | 66 | 5,430 | 7.65% | 9,770 |
| 1998 /2 | | | | | | | | |
| Families with 1 child | 34.00% | \$6,680 | \$2,271 | 20.00% | \$454 | \$12,260 | 15.98% | \$26,473 |
| Families with 2 or more children | 40.00% | 9,390 | 3,756 | 20.00% | 751 | 12,260 | 21.06% | 30,095 |
| Workers without children /1 | 7.65% | 4,460 | 341 | 20.00% | 68 | 5,570 | 7.65% | 10,030 |
| 1999 /2 | | | | | | | | |
| Families with 1 child | 34.00% | \$6,800 | \$2,312 | 20.00% | \$462 | \$12,460 | 15.98% | \$26,928 |
| Families with 2 or more children | 40.00% | 9,540 | 3,816 | 20.00% | 763 | 12,460 | 21.06% | 30,580 |
| Workers without children /1 | 7.65% | 4,530 | 347 | 20.00% | 69 | 5,670 | 7.65% | 10,200 |
| 2000 /2 | | | | | | | | |
| Families with 1 child | 34.00% | \$6,920 | \$2,353 | 22.50% | \$529 | \$12,690 | 15.98% | \$27,413 |
| Families with 2 or more children | 40.00% | 9,720 | 3,888 | 22.50% | 875 | 12,690 | 21.06% | 31,152 |
| Workers without children /1 | 7.65% | 4,610 | 353 | 22.50% | 79 | 5,770 | 7.65% | 10,380 |
| 2001 /2 | | | | | | | | |
| Families with 1 child | 34.00% | \$7,140 | \$2,428 | 25.00% | \$607 | \$13,090 | 15.98% | \$28,281 |
| Families with 2 or more children | 40.00% | 10,020 | 4,008 | 25.00% | 1,002 | 13,090 | 21.06% | 32,121 |
| Workers without children /1 | 7.65% | 4,760 | 364 | 25.00% | 91 | 5,950 | 7.65% | 10,710 |
| 2002 /2 | | | | | | | | |
| Married Filing Joint /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$7,370 | \$2,506 | 27.50% | \$689 | \$14,520 | 15.98% | \$30,201 |
| Families with 2 or more children | 40.00% | 10,350 | 4,140 | 27.50% | 1,139 | 14,520 | 21.06% | 34,178 |
| Workers without children /1 | 7.65% | 4,910 | 376 | 27.50% | 103 | 7,150 | 7.65% | 12,060 |
| All Other Taxpayers /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$7,370 | \$2,506 | 27.50% | \$689 | \$13,520 | 15.98% | \$29,201 |
| Families with 2 or more children | 40.00% | 10,350 | 4,140 | 27.50% | 1,139 | 13,520 | 21.06% | 33,178 |
| Workers without children /1 | 7.65% | 4,910 | 376 | 27.50% | 103 | 6,150 | 7.65% | 11,060 |

Table 1: New York State Earned Income Tax Credit (cont'd)

| Tax Year | Federal Credit Rate | Maximum Creditable Earnings | Federal Maximum Credit | State Credit Rate | State Maximum Credit | Earnings for Start of Phase-Out | Phase-Out Rate | Income Cut-Off |
|----------------------------------|------------------------|--------------------------------|---------------------------|----------------------|-------------------------|------------------------------------|-------------------|-------------------|
| 2003 /2 | | | | | | | | |
| Married Filing Joint /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$7,490 | \$2,547 | 30.00% | \$764 | \$14,730 | 15.98% | \$30,666 |
| Families with 2 or more children | 40.00% | 10,510 | 4,204 | 30.00% | 1,261 | 14,730 | 21.06% | 34,692 |
| Workers without children /1 | 7.65% | 4,990 | 382 | 30.00% | 115 | 7,240 | 7.65% | 12,230 |
| All Other Taxpayers /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$7,490 | \$2,547 | 30.00% | \$764 | \$13,730 | 15.98% | \$29,666 |
| Families with 2 or more children | 40.00% | 10,510 | 4,204 | 30.00% | 1,261 | 13,730 | 21.06% | 33,692 |
| Workers without children /1 | 7.65% | 4,990 | 382 | 30.00% | 115 | 6,240 | 7.65% | 11,230 |
| 2004 /2 /4 | | | | | | | | |
| Married Filing Joint /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$7,660 | \$2,604 | 30.00% | \$781 | \$15,040 | 15.98% | \$31,338 |
| Families with 2 or more children | 40.00% | 10,750 | 4,300 | 30.00% | 1,290 | 15,040 | 21.06% | 35,458 |
| Workers without children /1 | 7.65% | 5,100 | 390 | 30.00% | 117 | 7,390 | 7.65% | 12,490 |
| All Other Taxpayers /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$7,660 | \$2,604 | 30.00% | \$781 | \$14,040 | 15.98% | \$30,338 |
| Families with 2 or more children | 40.00% | 10,750 | 4,300 | 30.00% | 1,290 | 14,040 | 21.06% | 34,458 |
| Workers without children /1 | 7.65% | 5,100 | 390 | 30.00% | 117 | 6,390 | 7.65% | 11,490 |
| 2005 /2 /4 | | | | | | | | |
| Married Filing Joint /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$7,830 | \$2,662 | 30.00% | \$799 | \$16,370 | 15.98% | \$33,030 |
| Families with 2 or more children | 40.00% | 11,000 | 4,400 | 30.00% | 1,320 | 16,370 | 21.06% | 37,263 |
| Workers without children /1 | 7.65% | 5,220 | 399 | 30.00% | 120 | 8,530 | 7.65% | 13,750 |
| All Other Taxpayers /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$7,830 | \$2,662 | 30.00% | \$799 | \$14,370 | 15.98% | \$31,030 |
| Families with 2 or more children | 40.00% | 11,000 | 4,400 | 30.00% | 1,320 | 14,370 | 21.06% | 35,263 |
| Workers without children /1 | 7.65% | 5,220 | 399 | 30.00% | 120 | 6,530 | 7.65% | 11,750 |
| 2006 /2 /4 | | | | | | | | |
| Married Filing Joint /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$8,080 | \$2,747 | 30.00% | \$824 | \$16,810 | 15.98% | \$34,001 |
| Families with 2 or more children | 40.00% | 11,340 | 4,536 | 30.00% | 1,361 | 16,810 | 21.06% | 38,348 |
| Workers without children /1 | 7.65% | 5,380 | 412 | 30.00% | 124 | 8,740 | 7.65% | 14,120 |
| All Other Taxpayers /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$8,080 | \$2,747 | 30.00% | \$824 | \$14,810 | 15.98% | \$32,001 |
| Families with 2 or more children | 40.00% | 11,340 | 4,536 | 30.00% | 1,361 | 14,810 | 21.06% | 36,348 |
| Workers without children /1 | 7.65% | 5,380 | 412 | 30.00% | 124 | 6,740 | 7.65% | 12,120 |

Table 1: New York State Earned Income Tax Credit (cont'd)

| Tax Year | Federal Credit Rate | Maximum Creditable Earnings | Federal Maximum Credit | State Credit Rate | State Maximum Credit | Earnings for Start of Phase-Out | Phase-Out Rate | Income Cut-Off |
|----------------------------------|------------------------|--------------------------------|---------------------------|----------------------|-------------------------|------------------------------------|-------------------|-------------------|
| 2007 /2 /4 | | | | | | | | |
| Married Filing Joint /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$8,390 | \$2,853 | 30.00% | \$856 | \$17,390 | 15.98% | \$35,241 |
| Families with 2 or more children | 40.00% | 11,790 | 4,716 | 30.00% | 1,415 | 17,390 | 21.06% | 39,783 |
| Workers without children /1 | 7.65% | 5,590 | 428 | 30.00% | 128 | 9,000 | 7.65% | 14,590 |
| All Other Taxpayers /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$8,390 | \$2,853 | 30.00% | \$856 | \$15,390 | 15.98% | \$33,241 |
| Families with 2 or more children | 40.00% | 11,790 | 4,716 | 30.00% | 1,415 | 15,390 | 21.06% | 37,783 |
| Workers without children /1 | 7.65% | 5,590 | 428 | 30.00% | 128 | 7,000 | 7.65% | 12,590 |
| 2008 /2 /4 | | | | | | | | |
| Married Filing Joint /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$8,580 | \$2,917 | 30.00% | \$875 | \$18,740 | 15.98% | \$36,995 |
| Families with 2 or more children | 40.00% | 12,060 | 4,824 | 30.00% | 1,447 | 18,740 | 21.06% | 41,646 |
| Workers without children /1 | 7.65% | 5,720 | 438 | 30.00% | 131 | 10,160 | 7.65% | 15,880 |
| All Other Taxpayers /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$8,580 | \$2,917 | 30.00% | \$875 | \$15,740 | 15.98% | \$33,995 |
| Families with 2 or more children | 40.00% | 12,060 | 4,824 | 30.00% | 1,447 | 15,740 | 21.06% | 38,646 |
| Workers without children /1 | 7.65% | 5,720 | 438 | 30.00% | 131 | 7,160 | 7.65% | 12,880 |
| 2009 /2 /4 /5 | | | | | | | | |
| Married Filing Joint /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$8,950 | \$3,043 | 30.00% | \$913 | \$21,420 | 15.98% | \$40,463 |
| Families with 2 children | 40.00% | 12,570 | 5,028 | 30.00% | 1,508 | 21,420 | 21.06% | 45,295 |
| Families with 3 or more children | 45.00% | 12,570 | 5,657 | 30.00% | 1,697 | 21,420 | 21.06% | 48,279 |
| Workers without children /1 | 7.65% | 5,970 | 457 | 30.00% | 137 | 12,470 | 7.65% | 18,440 |
| All Other Taxpayers /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$8,950 | \$3,043 | 30.00% | \$913 | \$16,420 | 15.98% | \$35,463 |
| Families with 2 children | 40.00% | 12,570 | 5,028 | 30.00% | 1,508 | 16,420 | 21.06% | 40,295 |
| Families with 3 or more children | 45.00% | 12,570 | 5,657 | 30.00% | 1,697 | 16,420 | 21.06% | 43,279 |
| Workers without children /1 | 7.65% | 5,970 | 457 | 30.00% | 137 | 7,470 | 7.65% | 13,440 |
| 2010 /2 /4 /5 | | | | | | | | |
| Married Filing Joint /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$8,970 | \$3,050 | 30.00% | \$915 | \$21,460 | 15.98% | \$40,545 |
| Families with 2 children | 40.00% | 12,590 | 5,036 | 30.00% | 1,511 | 21,460 | 21.06% | 45,372 |
| Families with 3 or more children | 45.00% | 12,590 | 5,666 | 30.00% | 1,700 | 21,460 | 21.06% | 48,362 |
| Workers without children /1 | 7.65% | 5,980 | 457 | 30.00% | 137 | 12,490 | 7.65% | 18,470 |
| All Other Taxpayers /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$8,970 | \$3,050 | 30.00% | \$915 | \$16,450 | 15.98% | \$35,535 |
| Families with 2 children | 40.00% | 12,590 | 5,036 | 30.00% | 1,511 | 16,450 | 21.06% | 40,363 |
| Families with 3 or more children | 45.00% | 12,590 | 5,666 | 30.00% | 1,700 | 16,450 | 21.06% | 43,352 |
| Workers without children /1 | 7.65% | 5,980 | 457 | 30.00% | 137 | 7,480 | 7.65% | 13,460 |

Table 1: New York State Earned Income Tax Credit (cont'd)

| Tax Year | Federal Credit Rate | Maximum Creditable Earnings | Federal Maximum Credit | State Credit Rate | State Maximum Credit | Earnings for Start of Phase-Out | Phase-Out Rate | Income Cut-Off |
|----------------------------------|------------------------|--------------------------------|---------------------------|----------------------|-------------------------|------------------------------------|-------------------|-------------------|
| <i>2011 /2 /4 /5</i> | | | | | | | | |
| Married Filing Joint /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$9,100 | \$3,094 | 30.00% | \$928 | \$21,770 | 15.98% | \$41,132 |
| Families with 2 children | 40.00% | 12,780 | 5,112 | 30.00% | 1,534 | 21,770 | 21.06% | 46,044 |
| Families with 3 or more children | 45.00% | 12,780 | 5,751 | 30.00% | 1,725 | 21,770 | 21.06% | 49,078 |
| Workers without children /1 | 7.65% | 6,070 | 464 | 30.00% | 139 | 12,670 | 7.65% | 18,740 |
| All Other Taxpayers /3 | | | | | | | | |
| Families with 1 child | 34.00% | \$9,100 | \$3,094 | 30.00% | \$928 | \$16,690 | 15.98% | \$36,052 |
| Families with 2 children | 40.00% | 12,780 | 5,112 | 30.00% | 1,534 | 16,690 | 21.06% | 40,964 |
| Families with 3 or more children | 45.00% | 12,780 | 5,751 | 30.00% | 1,725 | 16,690 | 21.06% | 43,998 |
| Workers without children /1 | 7.65% | 6,070 | 464 | 30.00% | 139 | 7,590 | 7.65% | 13,660 |

/1 Must be over age 24 and under age 65.

/2 The credit is reduced by the amount of household credit used.

/3 Beginning in tax year 2002, married taxpayers filing jointly and all other taxpayers have different earnings for the start of the phase-out and income cut-offs.

/4 Beginning in tax year 2004, New York City full and part-year residents may claim a New York City EITC equal to 5 percent of the Federal credit. For tax year 2011, these amounts are a maximum \$22 for workers without children, \$146 for families with 1 qualifying child, and \$241 for families with 2 or more qualifying children.

/5 Beginning in tax year 2009, families with 3 or more children received an enhanced credit.

Note: Credit is refundable to residents, but nonrefundable to nonresidents. Phase-out based on greater of earnings or modified FAGI.

Table 2: State & Local Earned Income Tax Credits as of January 1, 2011

| State | Maximum Percentage of Federal Credit or Approximate Equivalent | Link to Federal Structure | Refundable for Residents | Eligibility for Workers Without Children |
|-----------------------------|----------------------------------------------------------------|---------------------------|--------------------------|------------------------------------------|
| State EITCs | | | | |
| Colorado (1) | 10.00% | Credit | Yes | Yes |
| Connecticut (2) | 30.00% | Credit | Yes | Yes |
| Delaware | 20.00% | Credit | No | Yes |
| Illinois | 5.00% | Credit | Yes | Yes |
| Indiana | 9.00% | Credit | Yes | Yes |
| Iowa | 7.00% | Credit | Yes | Yes |
| Kansas (3) | 18.00% | Credit | Yes | Yes |
| Louisiana | 3.50% | Credit | Yes | Yes |
| Maine | 5.00% | Credit | No | Yes |
| Maryland (4) | 50.00% | Credit | No | Yes |
| Massachusetts | 15.00% | Credit | Yes | Yes |
| Michigan (5) | 20.00% | Credit | Yes | Yes |
| Minnesota (6) | 45.00% | NA | Yes | Yes |
| Nebraska | 10.00% | Credit | Yes | Yes |
| New Jersey | 20.00% | Credit | Yes | Yes |
| New Mexico | 10.00% | Credit | Yes | Yes |
| New York | 30.00% | Credit | Yes | Yes |
| North Carolina | 5.00% | Credit | Yes | Yes |
| Oklahoma | 5.00% | Credit | Yes | Yes |
| Oregon | 6.00% | Credit | Yes | Yes |
| Rhode Island (7) | 25.00% | Credit | Partially | Yes |
| Vermont | 32.00% | Credit | Yes | Yes |
| Virginia | 20.00% | Credit | No | Yes |
| Washington (8) | 5.00% | Credit | Yes | Yes |
| Wisconsin (9) | 43.00% | Credit | Yes | No |
| Local EITCs | | | | |
| District of Columbia | 40.00% | Credit | Yes | Yes |
| Montgomery County, Maryland | 20.00% | Credit | Yes | No |
| New York City | 5.00% | Credit | Yes | Yes |

Notes:

- (1) Credit is only available if state revenues exceed constitutional spending limitations. The State is not expected to offer the credit in the foreseeable future.
- (2) Credit is first available in tax year 2011.
- (3) Credit is expanded to 18 percent for tax years 2010-2012, but is scheduled to revert to 17 percent thereafter.
- (4) Taxpayers with one or more dependents may claim a refundable credit equal to 25% of the Federal credit.
- (5) Credit scheduled to decrease to 6% of the Federal credit for tax years beginning after 2011.
- (6) Credit is not based on the Federal credit, but on earned income at various rates for each filing status.
- (7) 15% of the unused 25% State credit is refundable to taxpayers.
- (8) Credit is 5% of the Federal credit, but not currently funded. It is scheduled to be 10% of the Federal credit in 2012.
- (9) The percentage of the Federal credit allowed varies by number of children - 4% (one child), 11% (two children), and 34% (three or more children).

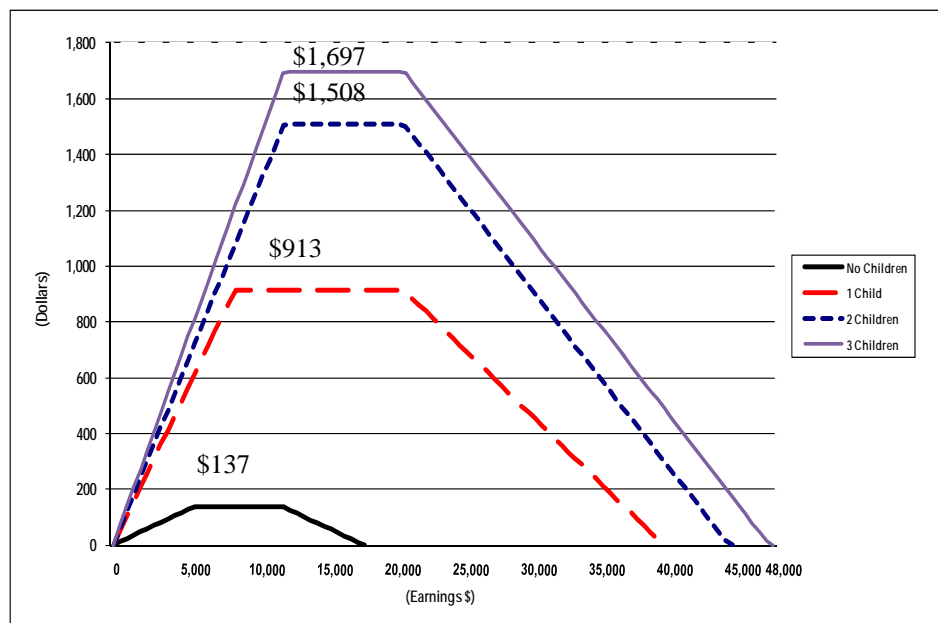
Source: Office of Tax Policy Analysis compilation from various sources, including CCH State Tax Guide and Center for Budget and Policy Priorities. "A Hand Up: How State Earned Income Tax Credits Help Working Families Escape Poverty in 2011" (April 2011).

Nature and Purpose of the EITC

Congress adopted the Federal earned income tax credit as part of the Tax Reduction Act of 1975. It subsequently expanded the scope and enriched the size of the credit three times – in 1986, 1990, and 1993. In each case, both qualifying earnings and corresponding credit amounts increased significantly. Most recently, Congress enacted the Economic Growth and Tax Relief Reconciliation Act of 2001 (P.L. 107-16) which seeks to reduce any EITC marriage penalty by specifying higher earnings for the start of the phase-out and income cut-offs for married taxpayers filing jointly.

While Congress has expanded both the size and scope of the earned income tax credit, it has generally retained the credit's basic structure. It applies at a fixed rate of earned income up to a maximum amount of earnings, resulting in a maximum credit amount. When the higher of earnings or federal adjusted gross income (FAGI) exceeds the maximum earnings amount, the credit begins to phase out at a fixed rate. The EITC first functions like a negative income tax, because it is fully refundable if it exceeds tax liability.¹ It then becomes fixed over a narrow income range and, finally, it creates an additional marginal tax rate over the phase-out range. Figure 1 illustrates the relationship between credit amounts and earnings (or FAGI, if greater) by qualifying status.

Figure 1: 2009 New York State Earned Income Tax Credit by Earnings.



Source: OTPA calculation.

Note: Credit amounts are not reduced by the household credit. Married taxpayer phase-outs shown.

The EITC serves several intertwined purposes within the Federal tax and transfer system. First, because it is based on earned income, it acts as a type of wage subsidy. This increases the net return on work effort and thus is intended to encourage either additional work effort or higher labor force participation. Either response would mean that the credit helps make work a more attractive alternative to welfare.²

Second, Congress intended the EITC to offset all or part of the payroll (Federal Insurance Contributions Act, or FICA) tax burden faced by lower-income workers.³ Because the FICA tax contains no deductions or exemptions, it can prove especially burdensome for workers with earnings in the range of those qualifying for the EITC. Over time, increases in maximum credit amounts have more than offset the increases in FICA tax rates, making the current maximum EITC substantially greater than the combined employee-employer share of FICA tax paid on the same earnings.

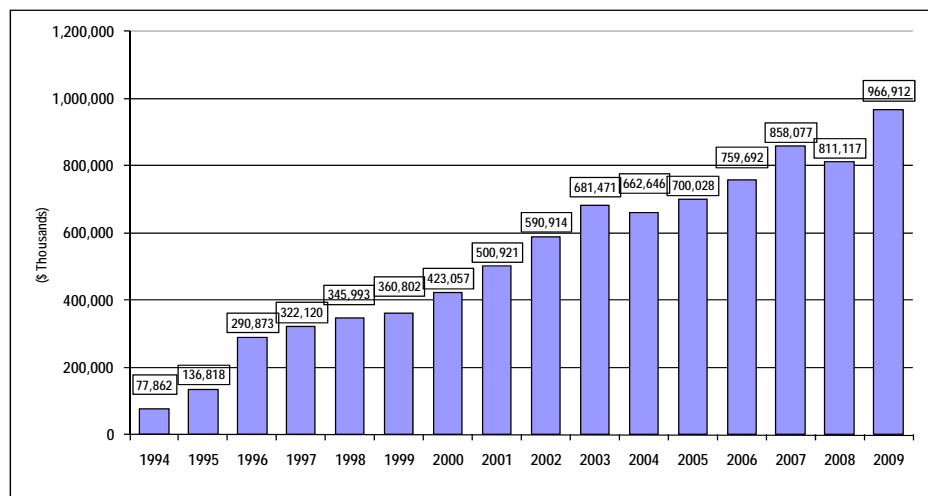
Finally, because it phases out as income increases, the EITC plays a general role in increasing the progressivity of the Federal income tax. The EITC targets tax relief to low and moderate-income taxpayers, while its refund ability feature provides cash rebates to the lowest-income workers. The New York earned income tax credit serves similar purposes as well. In addition, because New York does not impose any FICA-like payroll taxes, the New York EITC goes completely toward either reducing the personal income tax burden, or providing cash rebates. In tax year 2009, approximately 85 percent of the total earned income credit claimed was refundable to taxpayers. This is similar to the percentage of the Federal EITC which is refundable under the Federal income tax.

Summary Statistics:
New York State EITC

Table 3 provides a general statistical overview of the 2009 EITC by taxpayers' place of residence. Some major statistical highlights include:

- The total earned income credit claimed increased from approximately \$811 million in 2008 to almost \$967 million in 2009. Figure 2 shows how the total credit claimed has changed over tax years from 1994 through 2009.

Figure 2: Total New York State Earned Income Tax Credit Claimed - 1994-2009



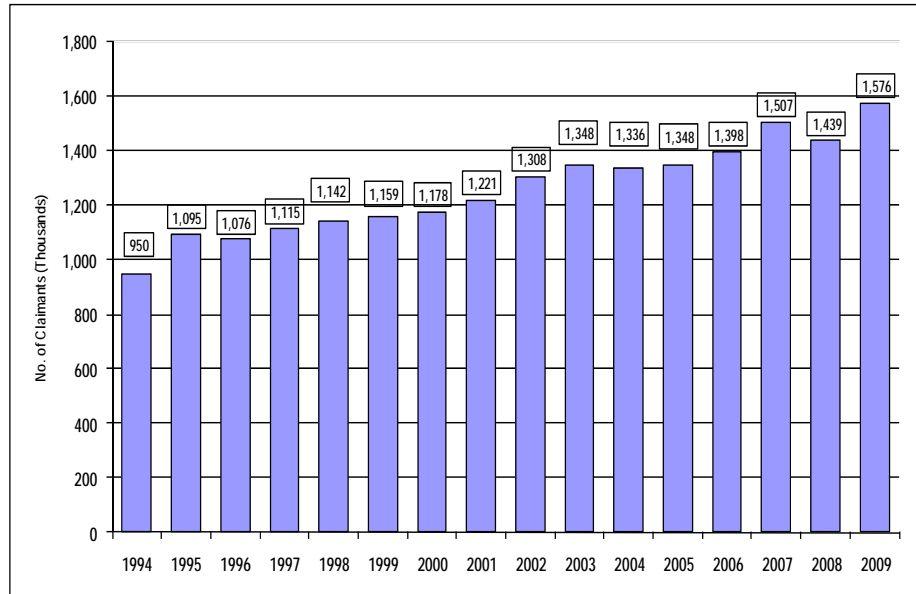
**Table 3: EITC Claims by
Place of Residence - 2009
Tax Year**

| County | Number | Amount (\$000) | Avg. Credit (\$) | County | Number | Amount \$0 | Avg. Credit (\$) |
|-------------|--------|-------------------|---------------------|--------------|-----------|---------------|---------------------|
| Albany | 18,166 | 10,610 | 584 | Orleans | 3,323 | 2,069 | 623 |
| Allegany | 3,640 | 2,241 | 616 | Oswego | 9,925 | 6,123 | 617 |
| Broome | 14,473 | 8,785 | 607 | Otsego | 4,281 | 2,493 | 582 |
| Cattaraugus | 6,765 | 4,273 | 632 | Putnam | 3,045 | 1,442 | 474 |
| Cayuga | 5,537 | 3,322 | 600 | Rensselaer | 10,162 | 5,916 | 582 |
| Chautauqua | 11,140 | 7,029 | 631 | Rockland | 16,650 | 12,509 | 751 |
| Chemung | 7,306 | 4,470 | 612 | St. Lawrence | 8,094 | 5,079 | 627 |
| Chenango | 4,407 | 2,791 | 633 | Saratoga | 10,471 | 5,799 | 554 |
| Columbia | 4,002 | 2,260 | 565 | Schenectady | 11,333 | 6,999 | 618 |
| Cortland | 3,693 | 2,236 | 605 | Schoharie | 1,968 | 1,128 | 573 |
| Delaware | 3,467 | 2,056 | 593 | Schuyler | 1,492 | 866 | 580 |
| Dutchess | 13,520 | 7,507 | 555 | Seneca | 2,477 | 1,488 | 601 |
| Erie | 61,708 | 37,748 | 612 | Steuben | 7,691 | 4,757 | 618 |
| Essex | 2,591 | 1,484 | 573 | Suffolk | 78,635 | 46,564 | 592 |
| Franklin | 3,867 | 2,439 | 631 | Sullivan | 6,197 | 3,952 | 638 |
| Fullton | 4,798 | 2,934 | 612 | Tioga | 3,763 | 2,294 | 610 |
| Genesee | 4,174 | 2,510 | 601 | Tompkins | 5,061 | 2,761 | 546 |
| Greene | 3,305 | 1,827 | 553 | Ulster | 11,591 | 6,423 | 554 |
| Hamilton | 330 | 172 | 520 | Warren | 4,944 | 2,795 | 565 |
| Herkimer | 5,055 | 3,134 | 620 | Washington | 4,749 | 2,848 | 600 |
| Jefferson | 8,384 | 5,278 | 630 | Wayne | 7,105 | 4,322 | 608 |
| Lewis | 1,810 | 1,096 | 606 | Westchester | 46,640 | 27,980 | 600 |
| Livingston | 3,871 | 2,289 | 591 | Wyoming | 2,621 | 1,514 | 577 |
| Madison | 4,587 | 2,783 | 607 | Yates | 1,914 | 1,186 | 620 |
| Monroe | 53,086 | 32,985 | 621 | Bronx | 196,179 | 134,899 | 688 |
| Montgomery | 4,832 | 3,041 | 629 | Kings | 284,926 | 187,960 | 660 |
| Nassau | 63,073 | 36,875 | 585 | New York | 121,894 | 66,932 | 549 |
| Niagara | 15,779 | 9,511 | 603 | Queens | 227,988 | 136,421 | 598 |
| Oneida | 18,335 | 11,711 | 639 | Richmond | 27,209 | 16,728 | 615 |
| Onondaga | 33,016 | 20,322 | 616 | All Other* | 30,748 | 7,157 | 233 |
| Ontario | 6,700 | 3,955 | 590 | Grand Total | 1,575,732 | 966,912 | 614 |
| Orange | 21,578 | 14,588 | 676 | | | | |

* Includes nonresidents and part-year residents who moved out of New York. Part-year residents who move into New York are classified by the county into which they moved.

- Approximately 1,576,000 returns claimed an earned income tax credit, or a 9.5 percent increase over 2008. This represents about 16.5 percent of all taxable and nontaxable returns. Figure 3 shows credit claimants since the inception of the EITC.
- Average credit amounts varied by county ranging from a low of \$474 in Putnam County, to a high of \$751 in Rockland County. The statewide average credit for all filers equaled \$614.
- The average credit for nonresidents, part-year residents, and unclassified claimants was less than half the average for residents.

Figure 3: Total New York State Earned Income Tax Credit Claimants - 1994-2009



As shown on Table 1, EITC eligibility and amounts vary by family size. Workers with children can earn considerably more income before the credit phases out. They also qualify for considerably higher credits rates. Table 4 below summarizes credit usage by family size for all taxpayers.

Table 4: EITC Claims by Number of Qualifying Children - 2009

| Family Size | Number of Claimants | | Credit Allowed | | |
|----------------------|---------------------|------------|----------------|------------|-------------|
| | Number | % of Total | Amount (000) | % of Total | Avg. Credit |
| No Children | 386,537 | 24.5 | \$36,445 | 3.8 | \$94 |
| One Child | 602,883 | 38.3 | 357,327 | 37.0 | 593 |
| Two Children | 419,727 | 26.6 | 395,150 | 40.9 | 941 |
| Two or More Children | 166,585 | 10.6 | 177,990 | 18.4 | 1,068 |
| Total | 1,575,732 | 100.0 | \$966,912 | 100.0 | \$614 |

Taxpayers must file both a regular income tax return and form IT-215 to claim the EITC. This procedure differs from that for claiming the real property tax circuit breaker credit. Taxpayers may claim that credit using a “stand alone” form IT-214, without having to file a regular tax return. Appendix B contains a copy of form IT-215 and instructions.

Summary Statistics: New York City EITC

Table 5 provides a general statistical overview of the 2009 New York City EITC by county of residence. Some major statistical highlights from the second year of this tax credit are as follows:

- The total New York City earned income credit in 2009 was \$94.7 million compared to \$79.9 million in 2008. Figure 4 shows how the total credit claimed has changed over tax years from 2004 through 2009.
- A total of 888,337 taxpayers claimed the New York City credit in 2009 versus 812,242 in 2008. Figure 5 shows credit claimants since the inception of the New York City EITC.
- Excluding part-year taxpayers who moved-out to other non-New York City counties or other states, total New York City credit claimants were 875,466. This figure is roughly comparable to the 858,196 similarly situated taxpayers who claimed the New York State credit.
- The average New York City credit for 2009 was \$107. The highest average credit is found in Bronx County (\$117). The lowest average credit is found in New York County (\$92).

Table 5: New York City Resident EITC Claims by Place of Residence - 2009 Tax Year

| County | Number | Amount (\$000) | Avg. Credit (\$) |
|----------------------------|----------------|----------------|------------------|
| Bronx | 198,530 | 23,252 | 117 |
| Kings | 290,982 | 32,377 | 111 |
| New York | 125,486 | 11,573 | 92 |
| Queens | 232,677 | 23,408 | 101 |
| Richmond | 27,791 | 2,882 | 104 |
| Non-New York City Counties | 7,964 | 863 | 108 |
| All Other | 4,907 | 299 | 61 |
| Grand Total | 888,337 | 94,654 | 107 |

Note: Part-year residents who move into New York City are classified by the county into which they moved.

Figure 4: Total New York City Earned Income Tax Credit Claimed - 2004-2009

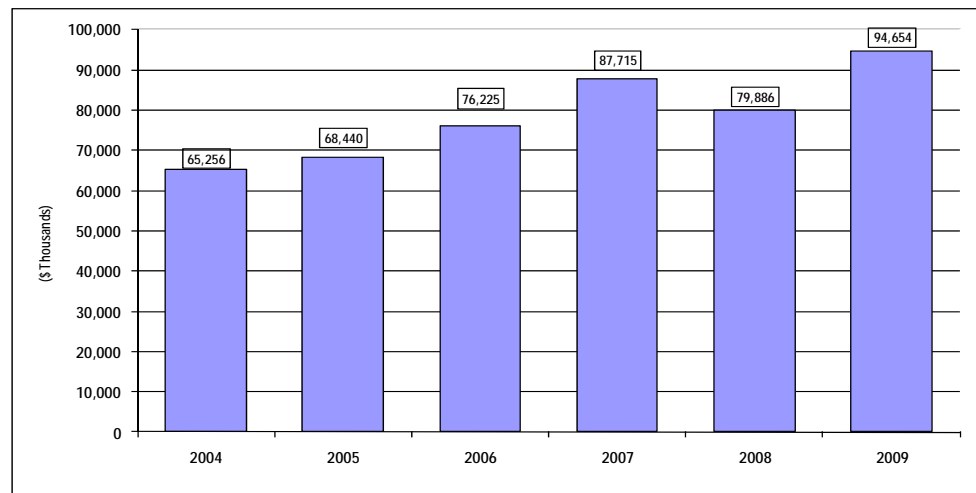
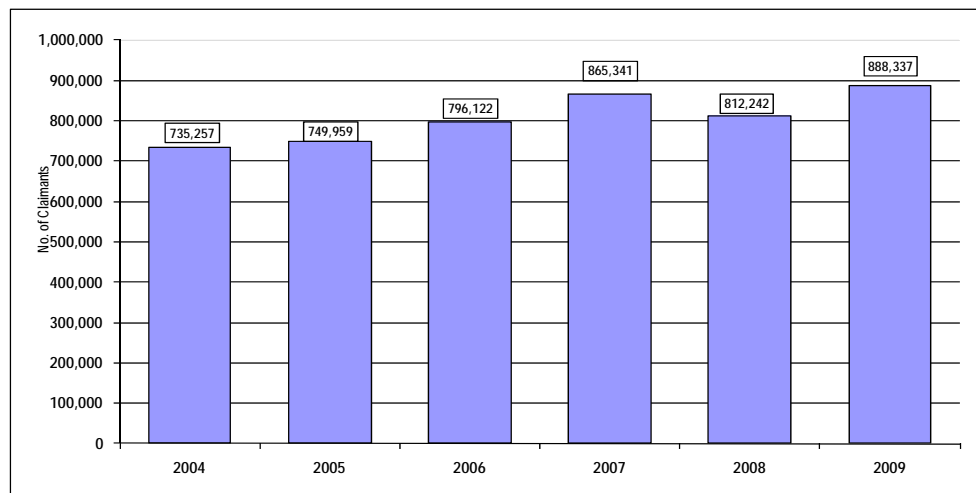


Figure 5: Total New York City Earned Income Tax Credit Claimants - 2004 - 2009



Like the Federal and New York State EITCs, the New York City credit amounts vary by family size. Table 6 shows that the distribution of New York City claimants and credits allowed by family size is very similar to that for the New York State credit (see Table 4).

| Table 6: New York City Resident EITC Claims by Number of Qualifying Children - 2009 | Number of Claimants | | Credit Allowed | | | |
|-------------------------------------------------------------------------------------|------------------------|---------|----------------|--------------|------------|-------------|
| | Family Size | Number | % of Total | Amount (000) | % of Total | Avg. Credit |
| | No Children | 250,944 | 28.2 | \$4,027 | 4.3 | \$16 |
| | One Child | 333,742 | 37.6 | 36,419 | 38.5 | 109 |
| | Two Children | 225,718 | 25.4 | 38,873 | 41.1 | 172 |
| | More Than Two Children | 77,933 | 8.8 | 15,336 | 16.2 | 197 |
| | Total | 888,337 | 100.0 | \$94,654 | 100.0 | \$107 |

Summary Statistics: Noncustodial Parent New York State Earned Income Credit

Table 7 provides a general statistical overview of the 2009 Noncustodial Parent New York State Earned Income Credit by county of residence. Some major statistical highlights from the second year of this tax credit area as follows:

- The total Noncustodial parent New York State earned income credit increased to approximately \$4.4 million in 2009 compared to a approximately under \$2.8 million in 2008.
- A total of 9,650 taxpayers claimed the Noncustodial credit in 2009. This is an increase of over 48 percent ver tax year 2008.
- Average credit amounts varied by county ranging from a low of \$347 in Rensselaer County, to a high of \$784 in Hamilton County. The statewide average credit for all filers equaled \$451.

**Table 7: Noncustodial
Parent New York State
EITC Claims by County of
Residence - 2009 Tax Year**

| County | Number | Amount (\$000) | Avg. Credit (\$) | County | Number | Amount (\$000) | Avg. Credit (\$) |
|-------------|--------|-------------------|---------------------|--------------|--------|-------------------|---------------------|
| Albany | 256 | 108 | 420 | Orleans | 143 | 62 | 436 |
| Allegany | 79 | 35 | 441 | Oswego | 47 | 20 | 433 |
| Broome | 294 | 143 | 486 | Otsego | 156 | 71 | 457 |
| Cattaraugus | 147 | 73 | 498 | Putnam | 72 | 35 | 481 |
| Cayuga | 135 | 61 | 453 | Rensselaer | D/ | D/ | 347 |
| Chautauqua | 218 | 106 | 485 | Rockland | 151 | 67 | 442 |
| Chemung | 144 | 70 | 487 | St. Lawrence | 44 | 19 | 437 |
| Chenango | 85 | 40 | 466 | Saratoga | 158 | 73 | 462 |
| Clinton | 109 | 52 | 476 | Schenectady | 176 | 74 | 418 |
| Columbia | 45 | 20 | 444 | Schoharie | 146 | 62 | 423 |
| Cortland | 78 | 34 | 434 | Schuyler | 36 | 17 | 465 |
| Delaware | 54 | 25 | 465 | Seneca | 30 | 13 | 442 |
| Dutchess | 112 | 49 | 434 | Steuben | 66 | 38 | 579 |
| Erie | 802 | 376 | 469 | Suffolk | 171 | 88 | 514 |
| Essex | 38 | 15 | 402 | Sullivan | 334 | 149 | 445 |
| Franklin | 76 | 34 | 449 | Tioga | 61 | 28 | 460 |
| Fulton | 79 | 36 | 460 | Tompkins | 69 | 31 | 444 |
| Genesee | 94 | 37 | 396 | Ulster | 98 | 47 | 475 |
| Greene | 46 | 19 | 408 | Warren | 136 | 59 | 432 |
| Hamilton | D/ | D/ | 784 | Washington | 111 | 54 | 489 |
| Herkimer | 88 | 47 | 539 | Wayne | 114 | 49 | 430 |
| Jefferson | 139 | 67 | 480 | Westchester | 160 | 72 | 448 |
| Lewis | 31 | 14 | 442 | Wyoming | 154 | 67 | 435 |
| Livingston | 59 | 27 | 454 | Yates | 56 | 24 | 426 |
| Madison | 93 | 43 | 467 | | | | |
| Monroe | 627 | 277 | 443 | Bronx | 415 | 176 | 421 |
| Montgomery | 66 | 28 | 432 | Kings | 562 | 240 | 418 |
| Nassau | 175 | 71 | 408 | New York | 257 | 113 | 395 |
| Niagara | 275 | 132 | 481 | Queens | 391 | 167 | 405 |
| Oneida | 229 | 107 | 469 | Richmond | 53 | 26 | 414 |
| Onondaga | 422 | 182 | 432 | | | | |
| Ontario | 139 | 64 | 458 | Unclassified | 0 | 0 | 0 |
| Orange | 143 | 62 | 436 | Grand Total | 9,650 | \$4,356 | \$451 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Statistical Tables Accompanying This Report

The statistical tables in this report provide summary information on the number of EITC claims, and their total and average dollar amounts for both the New York State and New York City credits in separate sections. The New York State information is displayed alphabetically by county. It is followed by summary data for New York City and its counties. The last section presents aggregate statistics for full-year nonresidents, part-year residents moving out of New York and data for filers with missing addresses. The New York City credit section also lists information in a similar fashion. In contrast to prior years these data are shown for all taxpayers only. Data by filing status are available in the data files accompanying this report.

Within each county, EITC usage is shown by \$4,000 ranges of earned income, and by number of qualifying children. As used here, earned income includes wages, salaries and tips; business income or loss; and certain other taxable and nontaxable income. EITC usage is shown by three filing statuses – single, married filing joint, and head of household. Qualifying widows(ers) are included in the married filing joint category, and married taxpayers filing separate returns are included in the head of household category. Disclosure limitations did not allow for displaying these two filing statuses separately. The average credit value displayed in the total column includes in its computation values of less than \$500.

The information in the following tables comes from IT-215 forms filed through December 2010. It includes claims for EITC that passed the Department's two-stage verification procedure, and therefore were credited or paid to taxpayers. Taxpayers who did not file returns through December 2010 may file a claim for EITC for the 2009 tax year until April 15, 2013.

Endnotes

1. About 87 percent of the Federal EITC constitutes cash rebates to persons filing tax returns, but not owing tax. For New York taxpayers, approximately 83 percent of the Federal EITC constitutes cash rebates.
2. However, the way in which the credit phases out significantly increases the marginal tax rate on workers in the phase out range, thereby potentially reducing their incentive to earn additional wages.
3. For elaboration on the tax policy objectives of the earned income credit, see Joseph Pechman *Federal Tax Policy, Fifth Edition*, (Washington, D.C., The Brookings Institution, 1987). For a comparison and analysis of state programs, see Center on Budget and Policy Priorities. *A Hand Up: “How State Earned Income Tax Credits Help Working Families Escape Poverty in 2011”* (April 2011)
4. This percentage is based on a simulation of taxpayer liability that does not take into account taxpayer prepayments.

New York State EITC Tables

Albany County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 1,364 | \$140 | \$103 | 471 | \$113 | \$240 | 248 | \$71 | \$288 | 82 | \$25 | \$311 | 2,165 | \$351 | \$162 |
| 4,001 - 8,000 | 1,496 | 179 | 119 | 803 | 490 | 610 | 382 | 275 | 720 | 128 | 103 | 808 | 2,809 | 1,047 | 373 |
| 8,001 - 12,000 | 1,274 | 72 | 56 | 1,010 | 877 | 868 | 569 | 669 | 1,176 | 218 | 288 | 1,320 | 3,071 | 1,906 | 621 |
| 12,001 - 16,000 | 115 | 9 | 78 | 832 | 689 | 828 | 611 | 864 | 1,415 | 231 | 379 | 1,639 | 1,789 | 1,941 | 1,085 |
| 16,001 - 20,000 | D/ | D/ | 87 | 766 | 568 | 741 | 550 | 710 | 1,290 | D/ | D/ | 1,498 | 1,534 | 1,574 | 1,026 |
| 20,001 - 24,000 | D/ | D/ | 655 | 834 | 488 | 585 | 584 | 634 | 1,086 | D/ | D/ | 1,314 | 1,640 | 1,411 | 860 |
| 24,001 - 28,000 | D/ | D/ | 565 | 836 | 352 | 421 | 562 | 490 | 871 | D/ | D/ | 1,055 | D/ | D/ | 664 |
| 28,001 - 32,000 | D/ | A/ | 286 | 732 | 193 | 264 | 516 | 337 | 654 | D/ | D/ | 873 | 1,429 | 688 | 481 |
| 32,001 - 36,000 | D/ | A/ | 112 | 530 | 65 | 122 | 437 | 197 | 451 | D/ | D/ | 684 | D/ | D/ | 336 |
| 36,001 - 40,000 | 0 | 0 | 0 | 114 | 12 | 105 | D/ | D/ | 254 | D/ | D/ | 442 | D/ | D/ | 269 |
| 40,001 - 44,000 | 0 | 0 | 0 | 12 | A/ | 10 | D/ | D/ | 186 | D/ | D/ | 283 | 242 | 52 | 217 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 31 | 1 | 38 | 61 | 8 | 125 | 92 | 9 | 96 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 3 | D/ | A/ | 3 |
| TOTALS | 4,280 | \$407 | \$95 | 6,940 | \$3,847 | \$554 | 4,983 | \$4,365 | \$876 | 1,963 | \$1,992 | \$1,015 | 18,166 | \$10,610 | \$584 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Allegany County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 275 | \$36 | \$129 | 100 | \$23 | \$227 | 52 | \$14 | \$269 | 32 | \$11 | \$340 | 459 | \$83 | \$181 |
| 4,001 - 8,000 | 260 | 30 | 115 | 112 | 66 | 593 | 85 | 61 | 715 | 35 | 26 | 756 | 492 | 184 | 373 |
| 8,001 - 12,000 | 235 | 17 | 70 | 176 | 150 | 853 | 95 | 110 | 1,160 | 58 | 75 | 1,286 | 564 | 351 | 623 |
| 12,001 - 16,000 | D/ | D/ | 87 | D/ | D/ | 832 | 139 | 198 | 1,427 | 53 | 86 | 1,629 | 416 | 435 | 1,046 |
| 16,001 - 20,000 | D/ | A/ | 19 | D/ | D/ | 752 | 108 | 139 | 1,284 | 61 | 95 | 1,555 | 368 | 380 | 1,033 |
| 20,001 - 24,000 | 0 | 0 | 0 | 137 | 84 | 610 | 103 | 113 | 1,098 | 64 | 87 | 1,352 | 304 | 283 | 932 |
| 24,001 - 28,000 | 0 | 0 | 0 | 122 | 55 | 451 | 66 | 62 | 933 | 55 | 64 | 1,166 | 243 | 181 | 744 |
| 28,001 - 32,000 | 0 | 0 | 0 | 87 | 26 | 299 | 94 | 70 | 745 | 66 | 62 | 943 | 247 | 158 | 641 |
| 32,001 - 36,000 | 0 | 0 | 0 | 89 | 15 | 164 | 92 | 48 | 522 | 53 | 41 | 775 | 234 | 104 | 443 |
| 36,001 - 40,000 | 0 | 0 | 0 | 50 | 6 | 120 | 74 | 24 | 325 | 55 | 27 | 495 | 179 | 57 | 320 |
| 40,001 - 44,000 | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 10 | 192 | 33 | 10 | 295 | 83 | 19 | 233 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 1 | 38 | D/ | D/ | 118 | D/ | D/ | 89 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 11 | D/ | A/ | 11 |
| TOTALS | 822 | \$86 | \$105 | 1,244 | \$717 | \$577 | 975 | \$849 | \$871 | 599 | \$588 | \$981 | 3,640 | \$2,241 | \$616 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Broome County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Total | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 1,142 | \$166 | \$145 | 406 | \$88 | \$217 | 239 | \$62 | \$261 | 77 | \$21 | \$276 | 1,864 | \$337 | \$181 |
| 4,001 - 8,000 | 1,135 | 136 | 119 | 581 | 362 | 624 | 326 | 237 | 728 | 140 | 116 | 826 | 2,182 | 851 | 390 |
| 8,001 - 12,000 | 1,026 | 57 | 56 | 815 | 704 | 864 | 477 | 552 | 1,158 | 206 | 276 | 1,341 | 2,524 | 1,590 | 630 |
| 12,001 - 16,000 | 132 | 12 | 88 | 731 | 607 | 831 | 494 | 704 | 1,424 | 209 | 336 | 1,609 | 1,566 | 1,659 | 1,059 |
| 16,001 - 20,000 | 18 | A/ | 18 | 649 | 482 | 743 | 481 | 625 | 1,299 | 190 | 284 | 1,495 | 1,338 | 1,391 | 1,040 |
| 20,001 - 24,000 | D/ | D/ | 552 | D/ | D/ | 583 | D/ | D/ | 1,115 | 223 | 294 | 1,319 | 1,293 | 1,130 | 874 |
| 24,001 - 28,000 | 0 | 0 | 0 | 526 | 229 | 436 | 387 | 351 | 907 | 157 | 180 | 1,147 | 1,070 | 760 | 711 |
| 28,001 - 32,000 | 0 | 0 | 0 | 458 | 131 | 287 | 326 | 228 | 699 | 167 | 157 | 941 | 951 | 517 | 543 |
| 32,001 - 36,000 | D/ | A/ | 288 | D/ | D/ | 155 | D/ | D/ | 527 | 163 | 120 | 737 | 795 | 325 | 409 |
| 36,001 - 40,000 | D/ | A/ | 35 | 121 | 13 | 103 | D/ | D/ | 301 | 112 | 59 | 525 | 464 | 141 | 303 |
| 40,001 - 44,000 | 0 | 0 | 0 | 11 | A/ | 10 | D/ | D/ | 189 | D/ | D/ | 332 | 283 | 67 | 238 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 36 | 1 | 40 | D/ | D/ | 143 | D/ | D/ | 116 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 10 | D/ | A/ | 10 |
| TOTALS | 3,457 | \$372 | \$108 | 5,310 | \$3,060 | \$576 | 3,845 | \$3,458 | \$899 | 1,861 | \$1,895 | \$1,018 | 14,473 | \$8,785 | \$607 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Cattaraugus County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Total | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 475 | \$65 | \$137 | 188 | \$41 | \$221 | 88 | \$22 | \$251 | 60 | \$17 | \$282 | 811 | \$145 | \$179 |
| 4,001 - 8,000 | 465 | 52 | 113 | 281 | 169 | 603 | 157 | 111 | 709 | 79 | 64 | 814 | 982 | 398 | 405 |
| 8,001 - 12,000 | 415 | 25 | 61 | 331 | 286 | 863 | 204 | 241 | 1,182 | 101 | 132 | 1,302 | 1,051 | 684 | 650 |
| 12,001 - 16,000 | D/ | D/ | 88 | D/ | D/ | 828 | 244 | 344 | 1,411 | D/ | D/ | 1,641 | 793 | 834 | 1,052 |
| 16,001 - 20,000 | D/ | A/ | 30 | D/ | D/ | 755 | 231 | 298 | 1,288 | 103 | 158 | 1,532 | 708 | 728 | 1,028 |
| 20,001 - 24,000 | 0 | 0 | 0 | 310 | 184 | 595 | 222 | 246 | 1,107 | 107 | 141 | 1,318 | 639 | 571 | 894 |
| 24,001 - 28,000 | 0 | 0 | 0 | 237 | 101 | 427 | 191 | 174 | 911 | 83 | 98 | 1,182 | 511 | 373 | 731 |
| 28,001 - 32,000 | 0 | 0 | 0 | 189 | 56 | 298 | 167 | 124 | 743 | D/ | D/ | 930 | D/ | D/ | 592 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 166 | 137 | 71 | 517 | 87 | 62 | 713 | D/ | D/ | 420 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 107 | 127 | 39 | 307 | D/ | D/ | 500 | 261 | 84 | 322 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 7 | 54 | 10 | 190 | D/ | D/ | 294 | 113 | 27 | 237 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 28 | 1 | 36 | 44 | 6 | 133 | 72 | 7 | 95 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 3 | D/ | A/ | 3 |
| TOTALS | 1,448 | \$150 | \$104 | 2,463 | \$1,436 | \$583 | 1,850 | \$1,682 | \$909 | 1,004 | \$1,005 | \$1,001 | 6,765 | \$4,273 | \$632 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Cayuga County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 438 | \$74 | \$168 | 161 | \$33 | \$207 | 102 | \$27 | \$261 | 48 | \$16 | \$330 | 749 | \$150 | \$200 |
| 4,001 - 8,000 | 422 | 50 | 119 | D/ | D/ | 611 | 121 | 88 | 724 | 63 | 50 | 799 | D/ | D/ | 385 |
| 8,001 - 12,000 | D/ | D/ | 60 | 279 | 243 | 870 | 164 | 195 | 1,187 | D/ | D/ | 1,313 | 845 | 540 | 640 |
| 12,001 - 16,000 | 60 | 8 | 127 | 256 | 211 | 826 | 173 | 247 | 1,427 | 81 | 134 | 1,648 | 570 | 599 | 1,051 |
| 16,001 - 20,000 | D/ | D/ | 106 | D/ | D/ | 733 | 184 | 240 | 1,303 | 71 | 109 | 1,531 | 549 | 558 | 1,017 |
| 20,001 - 24,000 | D/ | A/ | 439 | D/ | D/ | 589 | 166 | 185 | 1,112 | 73 | 97 | 1,328 | 498 | 434 | 872 |
| 24,001 - 28,000 | 0 | 0 | 0 | 249 | 105 | 423 | 153 | 139 | 907 | 78 | 88 | 1,127 | 480 | 332 | 691 |
| 28,001 - 32,000 | 0 | 0 | 0 | 191 | 54 | 281 | 127 | 88 | 690 | 58 | 52 | 904 | 376 | 194 | 515 |
| 32,001 - 36,000 | 0 | 0 | 0 | 149 | 20 | 138 | 114 | 60 | 523 | 54 | 37 | 682 | 317 | 117 | 369 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 108 | D/ | D/ | 299 | 48 | 23 | 474 | 183 | 55 | 301 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 8 | D/ | D/ | 195 | D/ | D/ | 351 | 113 | 27 | 240 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 1 | 39 | 37 | 5 | 136 | 50 | 6 | 111 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 10 | D/ | A/ | 10 |
| TOTALS | 1,269 | \$153 | \$121 | 2,074 | \$1,154 | \$556 | 1,479 | \$1,308 | \$884 | 715 | \$707 | \$988 | 5,537 | \$3,322 | \$600 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Chautauqua County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 861 | \$128 | \$149 | 303 | \$67 | \$223 | 213 | \$54 | \$256 | 92 | \$29 | \$318 | 1,469 | \$280 | \$190 |
| 4,001 - 8,000 | 813 | 95 | 116 | 432 | 262 | 605 | 281 | 202 | 720 | 145 | 112 | 775 | 1,671 | 671 | 401 |
| 8,001 - 12,000 | 716 | 43 | 60 | 559 | 477 | 853 | 352 | 411 | 1,166 | 151 | 200 | 1,323 | 1,778 | 1,130 | 635 |
| 12,001 - 16,000 | 125 | 11 | 86 | 529 | 438 | 829 | 444 | 626 | 1,411 | 213 | 340 | 1,595 | 1,311 | 1,415 | 1,079 |
| 16,001 - 20,000 | 15 | 1 | 75 | 525 | 390 | 743 | 392 | 515 | 1,313 | 186 | 289 | 1,553 | 1,118 | 1,195 | 1,069 |
| 20,001 - 24,000 | 0 | 0 | 0 | 472 | 279 | 590 | 327 | 360 | 1,102 | 172 | 231 | 1,344 | 971 | 870 | 896 |
| 24,001 - 28,000 | 0 | 0 | 0 | 366 | 158 | 430 | 291 | 278 | 956 | 137 | 157 | 1,148 | 794 | 593 | 747 |
| 28,001 - 32,000 | D/ | A/ | 396 | 336 | 98 | 293 | 269 | 194 | 720 | D/ | D/ | 962 | 732 | 414 | 565 |
| 32,001 - 36,000 | D/ | A/ | 89 | 232 | 38 | 165 | 235 | 127 | 542 | D/ | D/ | 762 | D/ | D/ | 438 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 108 | 212 | 77 | 363 | D/ | D/ | 540 | 415 | 143 | 345 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 12 | 110 | 21 | 187 | D/ | D/ | 344 | 203 | 50 | 244 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 24 | 1 | 34 | 61 | 9 | 147 | 85 | 10 | 116 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 9 | D/ | A/ | 9 |
| TOTALS | 2,532 | \$278 | \$110 | 3,863 | \$2,218 | \$574 | 3,150 | \$2,867 | \$910 | 1,595 | \$1,666 | \$1,045 | 11,140 | \$7,029 | \$631 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Chemung County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 643 | \$117 | \$182 | 237 | \$52 | \$217 | 133 | \$39 | \$293 | 50 | \$14 | \$288 | 1,063 | \$222 | \$209 |
| 4,001 - 8,000 | 576 | 67 | 117 | 328 | 203 | 619 | 179 | 128 | 716 | 86 | 70 | 813 | 1,169 | 469 | 401 |
| 8,001 - 12,000 | 439 | 27 | 61 | 374 | 322 | 861 | 235 | 273 | 1,163 | 103 | 136 | 1,321 | 1,151 | 758 | 659 |
| 12,001 - 16,000 | 77 | 7 | 94 | 368 | 303 | 825 | 238 | 335 | 1,408 | 119 | 187 | 1,571 | 802 | 833 | 1,038 |
| 16,001 - 20,000 | D/ | A/ | 18 | D/ | D/ | 704 | 276 | 355 | 1,288 | 114 | 171 | 1,497 | 775 | 795 | 1,026 |
| 20,001 - 24,000 | 0 | 0 | 0 | 346 | 204 | 590 | 195 | 219 | 1,124 | 98 | 122 | 1,249 | 639 | 546 | 854 |
| 24,001 - 28,000 | 0 | 0 | 0 | 299 | 129 | 431 | 206 | 186 | 901 | 76 | 87 | 1,140 | 581 | 401 | 691 |
| 28,001 - 32,000 | 0 | 0 | 0 | D/ | D/ | 292 | 141 | 95 | 676 | 61 | 58 | 943 | D/ | D/ | 522 |
| 32,001 - 36,000 | D/ | D/ | 643 | D/ | D/ | 142 | 141 | 74 | 522 | 56 | 39 | 689 | 350 | 134 | 384 |
| 36,001 - 40,000 | 0 | 0 | 0 | 50 | 5 | 105 | 96 | 30 | 312 | D/ | D/ | 536 | D/ | D/ | 327 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 17 | 51 | 9 | 185 | D/ | D/ | 311 | D/ | D/ | 243 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 1 | 45 | 35 | 5 | 153 | 56 | 6 | 113 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | D/ | 327 | D/ | D/ | 327 |
| TOTALS | 1,739 | \$219 | \$126 | 2,744 | \$1,569 | \$572 | 1,912 | \$1,745 | \$913 | 911 | \$937 | \$1,029 | 7,306 | \$4,470 | \$612 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Chenango County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 306 | \$40 | \$132 | 129 | \$29 | \$225 | 64 | \$17 | \$272 | 28 | \$7 | \$237 | 527 | \$93 | \$177 |
| 4,001 - 8,000 | 319 | 38 | 119 | 186 | 113 | 609 | 97 | 70 | 726 | 47 | 37 | 795 | 649 | 259 | 399 |
| 8,001 - 12,000 | D/ | D/ | 63 | D/ | D/ | 863 | 115 | 136 | 1,183 | D/ | D/ | 1,315 | 674 | 435 | 646 |
| 12,001 - 16,000 | 52 | 8 | 152 | 211 | 177 | 837 | 161 | 225 | 1,398 | 67 | 110 | 1,643 | 491 | 520 | 1,059 |
| 16,001 - 20,000 | 10 | 1 | 106 | 226 | 169 | 746 | 151 | 196 | 1,298 | 65 | 101 | 1,552 | 452 | 467 | 1,032 |
| 20,001 - 24,000 | D/ | D/ | 661 | 197 | 120 | 610 | D/ | D/ | 1,117 | 69 | 96 | 1,392 | 408 | 374 | 918 |
| 24,001 - 28,000 | 0 | 0 | 0 | 186 | 81 | 438 | 118 | 115 | 973 | 62 | 73 | 1,172 | 366 | 269 | 735 |
| 28,001 - 32,000 | 0 | 0 | 0 | 127 | 39 | 308 | 112 | 81 | 719 | 60 | 60 | 1,001 | 299 | 180 | 601 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 153 | 103 | 55 | 533 | D/ | D/ | 738 | D/ | D/ | 464 |
| 36,001 - 40,000 | 0 | 0 | 0 | 42 | 4 | 103 | 84 | 28 | 328 | 44 | 22 | 498 | 170 | 54 | 317 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 10 | D/ | D/ | 178 | 43 | 14 | 323 | 93 | 22 | 240 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 33 | D/ | D/ | 121 | 31 | 3 | 98 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 3 | D/ | A/ | 3 |
| TOTALS | 956 | \$105 | \$110 | 1,608 | \$936 | \$582 | 1,201 | \$1,089 | \$907 | 642 | \$660 | \$1,029 | 4,407 | \$2,791 | \$633 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Clinton County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 451 | \$51 | \$113 | 176 | \$38 | \$214 | 89 | \$23 | \$255 | 33 | \$10 | \$292 | 749 | \$121 | \$162 |
| 4,001 - 8,000 | 449 | 51 | 114 | 227 | 137 | 602 | 92 | 64 | 694 | 42 | 32 | 763 | 810 | 284 | 350 |
| 8,001 - 12,000 | 416 | 23 | 54 | 292 | 252 | 864 | 148 | 175 | 1,180 | 43 | 57 | 1,331 | 899 | 507 | 564 |
| 12,001 - 16,000 | 50 | 5 | 95 | 291 | 243 | 835 | 186 | 262 | 1,408 | 63 | 104 | 1,646 | 590 | 613 | 1,040 |
| 16,001 - 20,000 | D/ | D/ | 145 | 315 | 231 | 733 | 162 | 211 | 1,302 | D/ | D/ | 1,460 | 554 | 548 | 989 |
| 20,001 - 24,000 | 0 | 0 | 0 | 316 | 187 | 591 | 163 | 184 | 1,130 | D/ | D/ | 1,356 | D/ | D/ | 841 |
| 24,001 - 28,000 | D/ | D/ | 757 | D/ | D/ | 441 | 157 | 141 | 897 | 58 | 67 | 1,147 | 467 | 319 | 683 |
| 28,001 - 32,000 | D/ | A/ | 188 | 206 | 61 | 294 | 150 | 104 | 691 | D/ | D/ | 903 | 409 | 211 | 517 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 133 | 123 | 65 | 528 | D/ | D/ | 724 | 318 | 116 | 364 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 117 | 100 | 29 | 293 | D/ | D/ | 458 | D/ | D/ | 281 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 10 | 64 | 12 | 193 | D/ | D/ | 329 | D/ | D/ | 229 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 1 | 49 | 30 | 4 | 136 | 45 | 5 | 107 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 16 | D/ | A/ | 16 |
| TOTALS | 1,373 | \$131 | \$96 | 2,276 | \$1,284 | \$564 | 1,449 | \$1,270 | \$877 | 563 | \$566 | \$1,005 | 5,661 | \$3,251 | \$574 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Columbia County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 315 | \$24 | \$75 | 93 | \$21 | \$224 | 61 | \$18 | \$288 | 25 | \$8 | \$332 | 494 | \$70 | \$143 |
| 4,001 - 8,000 | 368 | 43 | 118 | 145 | 87 | 597 | 71 | 51 | 724 | 24 | 19 | 810 | 608 | 201 | 330 |
| 8,001 - 12,000 | 292 | 17 | 58 | 196 | 167 | 854 | 99 | 117 | 1,179 | 49 | 64 | 1,307 | 636 | 365 | 574 |
| 12,001 - 16,000 | 37 | 3 | 77 | 179 | 151 | 841 | 126 | 179 | 1,423 | D/ | D/ | 1,628 | D/ | D/ | 1,056 |
| 16,001 - 20,000 | D/ | D/ | 82 | 188 | 137 | 727 | D/ | D/ | 1,301 | 49 | 75 | 1,533 | 368 | 365 | 993 |
| 20,001 - 24,000 | 0 | 0 | 0 | 197 | 117 | 592 | 94 | 105 | 1,120 | 45 | 58 | 1,278 | 336 | 279 | 832 |
| 24,001 - 28,000 | D/ | A/ | 371 | 173 | 74 | 430 | D/ | D/ | 893 | 46 | 52 | 1,134 | 335 | 230 | 685 |
| 28,001 - 32,000 | 0 | 0 | 0 | 195 | 56 | 287 | 106 | 74 | 697 | 54 | 53 | 986 | 355 | 183 | 516 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 142 | 99 | 52 | 526 | 32 | 22 | 689 | D/ | D/ | 364 |
| 36,001 - 40,000 | 0 | 0 | 0 | 31 | 4 | 117 | 74 | 23 | 312 | 28 | 15 | 528 | 133 | 41 | 312 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 18 | D/ | D/ | 196 | D/ | D/ | 336 | D/ | D/ | 242 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 35 | D/ | D/ | 103 | 17 | 1 | 79 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 13 | D/ | A/ | 13 |
| TOTALS | 1,027 | \$88 | \$86 | 1,518 | \$830 | \$547 | 1,014 | \$883 | \$871 | 443 | \$459 | \$1,035 | 4,002 | \$2,260 | \$565 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Cortland County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 335 | \$56 | \$167 | 94 | \$22 | \$231 | D/ | D/ | \$308 | D/ | D/ | \$271 | 498 | \$98 | \$197 |
| 4,001 - 8,000 | 299 | 35 | 117 | 109 | 66 | 609 | 75 | 53 | 712 | 46 | 38 | 828 | 529 | 193 | 364 |
| 8,001 - 12,000 | D/ | D/ | 56 | 157 | 135 | 862 | 99 | 117 | 1,177 | 45 | 57 | 1,271 | D/ | D/ | 624 |
| 12,001 - 16,000 | 41 | 4 | 90 | 167 | 138 | 827 | 121 | 174 | 1,439 | 47 | 76 | 1,615 | 376 | 392 | 1,042 |
| 16,001 - 20,000 | D/ | A/ | 21 | 163 | 118 | 724 | D/ | D/ | 1,283 | 59 | 93 | 1,568 | 367 | 388 | 1,057 |
| 20,001 - 24,000 | 0 | 0 | 0 | 161 | 98 | 607 | 112 | 123 | 1,094 | 65 | 82 | 1,261 | 338 | 302 | 894 |
| 24,001 - 28,000 | 0 | 0 | 0 | 160 | 67 | 418 | 115 | 108 | 940 | 47 | 54 | 1,138 | 322 | 229 | 710 |
| 28,001 - 32,000 | 0 | 0 | 0 | 117 | 32 | 274 | 103 | 71 | 692 | 44 | 44 | 995 | 264 | 147 | 557 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 158 | 88 | 44 | 498 | 53 | 37 | 705 | D/ | D/ | 419 |
| 36,001 - 40,000 | 0 | 0 | 0 | 31 | 3 | 94 | 66 | 20 | 303 | D/ | D/ | 556 | D/ | D/ | 345 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 6 | 37 | 7 | 198 | D/ | D/ | 315 | 70 | 17 | 244 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 40 | D/ | D/ | 122 | 38 | 4 | 105 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 10 | D/ | A/ | 10 |
| TOTALS | 896 | \$107 | \$119 | 1,246 | \$693 | \$556 | 1,008 | \$909 | \$901 | 543 | \$528 | \$972 | 3,693 | \$2,236 | \$605 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Delaware County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 298 | \$41 | \$139 | 90 | \$19 | \$210 | 58 | \$15 | \$261 | 20 | \$6 | \$287 | 466 | \$81 | \$174 |
| 4,001 - 8,000 | 295 | 34 | 116 | 154 | 92 | 600 | 82 | 59 | 722 | 41 | 35 | 850 | 572 | 220 | 385 |
| 8,001 - 12,000 | 223 | 16 | 72 | 170 | 145 | 851 | 107 | 122 | 1,141 | 49 | 64 | 1,314 | 549 | 347 | 632 |
| 12,001 - 16,000 | 44 | 4 | 84 | 158 | 133 | 841 | 125 | 177 | 1,418 | 52 | 80 | 1,546 | 379 | 394 | 1,040 |
| 16,001 - 20,000 | 10 | 2 | 186 | 146 | 108 | 738 | 92 | 122 | 1,324 | 44 | 69 | 1,568 | 292 | 300 | 1,029 |
| 20,001 - 24,000 | D/ | D/ | 577 | D/ | D/ | 602 | 100 | 113 | 1,134 | 27 | 37 | 1,362 | 278 | 241 | 867 |
| 24,001 - 28,000 | D/ | D/ | 573 | D/ | D/ | 441 | D/ | D/ | 924 | 42 | 50 | 1,202 | 251 | 185 | 736 |
| 28,001 - 32,000 | 0 | 0 | 0 | 103 | 30 | 294 | 83 | 59 | 715 | 42 | 40 | 963 | 228 | 130 | 571 |
| 32,001 - 36,000 | 0 | 0 | 0 | 94 | 13 | 140 | 85 | 45 | 534 | 38 | 30 | 779 | 217 | 88 | 406 |
| 36,001 - 40,000 | 0 | 0 | 0 | 23 | 2 | 101 | 84 | 28 | 336 | 34 | 20 | 577 | 141 | 50 | 356 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 11 | 32 | 5 | 164 | D/ | D/ | 306 | 66 | 15 | 233 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 40 | D/ | D/ | 123 | 28 | 3 | 102 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 872 | \$98 | \$113 | 1,210 | \$686 | \$567 | 942 | \$828 | \$879 | 443 | \$444 | \$1,002 | 3,467 | \$2,056 | \$593 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Dutchess County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 1,052 | \$81 | \$77 | 366 | \$83 | \$227 | 181 | \$48 | \$264 | 80 | \$23 | \$285 | 1,679 | \$235 | \$140 |
| 4,001 - 8,000 | 1,183 | 141 | 119 | 532 | 322 | 606 | 256 | 181 | 705 | 117 | 93 | 794 | 2,088 | 737 | 353 |
| 8,001 - 12,000 | 985 | 56 | 57 | 657 | 560 | 852 | 361 | 414 | 1,147 | 133 | 174 | 1,310 | 2,136 | 1,204 | 564 |
| 12,001 - 16,000 | D/ | D/ | 79 | D/ | D/ | 812 | 417 | 583 | 1,399 | 163 | 255 | 1,567 | 1,256 | 1,298 | 1,034 |
| 16,001 - 20,000 | 18 | 1 | 72 | 553 | 404 | 731 | 377 | 484 | 1,283 | 170 | 245 | 1,443 | 1,118 | 1,134 | 1,015 |
| 20,001 - 24,000 | D/ | D/ | 926 | 571 | 331 | 580 | 375 | 411 | 1,095 | D/ | D/ | 1,346 | 1,124 | 980 | 871 |
| 24,001 - 28,000 | D/ | D/ | 710 | 602 | 255 | 423 | 368 | 325 | 883 | D/ | D/ | 1,098 | 1,155 | 782 | 677 |
| 28,001 - 32,000 | D/ | D/ | 631 | 574 | 155 | 270 | D/ | D/ | 670 | 180 | 162 | 899 | 1,128 | 567 | 503 |
| 32,001 - 36,000 | D/ | A/ | 119 | 431 | 59 | 136 | D/ | D/ | 465 | 167 | 118 | 708 | 953 | 341 | 358 |
| 36,001 - 40,000 | 0 | 0 | 0 | 111 | 13 | 114 | D/ | D/ | 273 | D/ | D/ | 499 | D/ | D/ | 299 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 13 | D/ | D/ | 180 | 103 | 31 | 302 | 237 | 54 | 227 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 22 | 1 | 31 | 70 | 9 | 126 | 92 | 10 | 103 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 10 | D/ | A/ | 10 |
| TOTALS | 3,370 | \$297 | \$88 | 4,959 | \$2,631 | \$531 | 3,507 | \$2,963 | \$845 | 1,684 | \$1,617 | \$960 | 13,520 | \$7,507 | \$555 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Erie County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 4,287 | \$516 | \$120 | 1,805 | \$416 | \$231 | 1,056 | \$293 | \$278 | 422 | \$127 | \$302 | 7,570 | \$1,354 | \$179 |
| 4,001 - 8,000 | 4,768 | 557 | 117 | 2,855 | 1,721 | 603 | 1,689 | 1,223 | 724 | 692 | 573 | 828 | 10,004 | 4,075 | 407 |
| 8,001 - 12,000 | 4,059 | 226 | 56 | 3,258 | 2,831 | 869 | 2,003 | 2,360 | 1,178 | 857 | 1,146 | 1,337 | 10,177 | 6,563 | 645 |
| 12,001 - 16,000 | 397 | 34 | 85 | 3,007 | 2,476 | 823 | 2,301 | 3,245 | 1,410 | 991 | 1,618 | 1,633 | 6,696 | 7,372 | 1,101 |
| 16,001 - 20,000 | D/ | D/ | 222 | 2,730 | 2,006 | 735 | D/ | D/ | 1,294 | 912 | 1,368 | 1,500 | 5,703 | 5,976 | 1,048 |
| 20,001 - 24,000 | 10 | 6 | 562 | 2,708 | 1,573 | 581 | 1,939 | 2,120 | 1,094 | 835 | 1,097 | 1,314 | 5,492 | 4,796 | 873 |
| 24,001 - 28,000 | D/ | D/ | 331 | 2,421 | 1,013 | 418 | D/ | D/ | 874 | 740 | 804 | 1,086 | 4,890 | 3,325 | 680 |
| 28,001 - 32,000 | D/ | D/ | 318 | D/ | D/ | 266 | 1,512 | 1,001 | 662 | 738 | 652 | 884 | 4,378 | 2,219 | 507 |
| 32,001 - 36,000 | D/ | D/ | 194 | 1,558 | 199 | 128 | 1,340 | 638 | 476 | D/ | D/ | 700 | 3,491 | 1,249 | 358 |
| 36,001 - 40,000 | 0 | 0 | 0 | 394 | 44 | 112 | 1,028 | 277 | 269 | 484 | 234 | 482 | 1,906 | 554 | 291 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | D/ | 30 | 492 | 89 | 181 | D/ | D/ | 296 | 955 | 215 | 225 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 115 | 4 | 36 | 308 | 43 | 139 | 423 | 47 | 111 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | D/ | D/ | 1,403 | D/ | A/ | 10 | 23 | 2 | 70 |
| TOTALS | 13,594 | \$1,356 | \$100 | 22,901 | \$12,845 | \$561 | 17,201 | \$15,347 | \$892 | 8,012 | \$8,199 | \$1,023 | 61,708 | \$37,748 | \$612 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Essex County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 233 | \$29 | \$125 | 52 | \$12 | \$230 | 24 | \$6 | \$243 | 13 | \$4 | \$345 | 322 | \$52 | \$160 |
| 4,001 - 8,000 | 231 | 27 | 116 | 101 | 60 | 599 | 45 | 32 | 716 | 16 | 13 | 836 | 393 | 133 | 338 |
| 8,001 - 12,000 | 179 | 12 | 65 | 127 | 111 | 878 | 67 | 79 | 1,178 | 29 | 38 | 1,323 | 402 | 240 | 598 |
| 12,001 - 16,000 | D/ | D/ | 80 | D/ | D/ | 810 | 86 | 123 | 1,429 | 28 | 47 | 1,665 | 251 | 257 | 1,024 |
| 16,001 - 20,000 | D/ | D/ | 136 | 122 | 89 | 728 | 74 | 97 | 1,310 | 34 | 50 | 1,479 | D/ | D/ | 1,004 |
| 20,001 - 24,000 | 0 | 0 | 0 | 131 | 77 | 589 | 63 | 71 | 1,127 | 34 | 45 | 1,327 | 228 | 193 | 848 |
| 24,001 - 28,000 | 0 | 0 | 0 | 116 | 48 | 413 | 69 | 60 | 867 | 33 | 38 | 1,137 | 218 | 145 | 666 |
| 28,001 - 32,000 | 0 | 0 | 0 | 102 | 32 | 309 | D/ | D/ | 753 | D/ | D/ | 989 | 184 | 99 | 536 |
| 32,001 - 36,000 | 0 | 0 | 0 | 65 | 10 | 157 | D/ | D/ | 531 | D/ | D/ | 766 | 170 | 74 | 438 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 98 | D/ | D/ | 321 | D/ | D/ | 529 | D/ | D/ | 323 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 254 | D/ | D/ | 194 | 23 | 8 | 348 | 58 | 15 | 256 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 38 | D/ | D/ | 168 | 18 | 2 | 139 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 681 | \$71 | \$104 | 949 | \$527 | \$556 | 648 | \$573 | \$884 | 313 | \$312 | \$998 | 2,591 | \$1,484 | \$573 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Franklin County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 258 | \$41 | \$160 | 99 | \$21 | \$209 | 52 | \$13 | \$251 | 27 | \$8 | \$303 | 436 | \$83 | \$191 |
| 4,001 - 8,000 | 300 | 35 | 115 | 140 | 88 | 626 | 81 | 58 | 717 | 35 | 26 | 744 | 556 | 206 | 371 |
| 8,001 - 12,000 | D/ | D/ | 65 | 179 | 156 | 871 | 121 | 146 | 1,204 | D/ | D/ | 1,314 | 598 | 383 | 641 |
| 12,001 - 16,000 | D/ | D/ | 89 | 190 | 156 | 823 | 143 | 203 | 1,423 | 56 | 90 | 1,614 | D/ | D/ | 1,058 |
| 16,001 - 20,000 | D/ | D/ | 147 | 196 | 149 | 760 | 146 | 190 | 1,304 | 72 | 112 | 1,554 | D/ | D/ | 1,077 |
| 20,001 - 24,000 | 0 | 0 | 0 | D/ | D/ | 609 | D/ | D/ | 1,132 | 60 | 84 | 1,401 | 373 | 331 | 887 |
| 24,001 - 28,000 | 0 | 0 | 0 | 171 | 76 | 447 | 113 | 108 | 952 | 44 | 50 | 1,140 | 328 | 234 | 714 |
| 28,001 - 32,000 | 0 | 0 | 0 | 130 | 37 | 288 | 78 | 57 | 730 | 51 | 49 | 967 | 259 | 144 | 555 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 136 | 77 | 40 | 518 | D/ | D/ | 722 | 221 | 84 | 381 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 110 | 62 | 19 | 309 | D/ | D/ | 503 | 136 | 45 | 328 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 84 | D/ | D/ | 184 | 33 | 11 | 321 | 90 | 21 | 231 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 45 | 13 | 2 | 140 | D/ | D/ | 104 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 852 | \$96 | \$113 | 1,446 | \$826 | \$572 | 1,042 | \$966 | \$927 | 527 | \$551 | \$1,045 | 3,867 | \$2,439 | \$631 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Fulton County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 358 | \$66 | \$183 | 158 | \$38 | \$238 | 83 | \$23 | \$278 | 32 | \$11 | \$332 | 631 | \$137 | \$217 |
| 4,001 - 8,000 | 344 | 42 | 123 | 183 | 111 | 604 | 105 | 76 | 724 | 47 | 39 | 820 | 679 | 267 | 394 |
| 8,001 - 12,000 | 274 | 17 | 64 | 263 | 230 | 875 | 145 | 173 | 1,193 | 69 | 92 | 1,336 | 751 | 513 | 683 |
| 12,001 - 16,000 | 51 | 6 | 109 | 243 | 197 | 812 | 168 | 236 | 1,404 | 51 | 83 | 1,620 | 513 | 521 | 1,016 |
| 16,001 - 20,000 | D/ | D/ | 254 | 219 | 157 | 717 | D/ | D/ | 1,286 | D/ | D/ | 1,547 | 424 | 428 | 1,009 |
| 20,001 - 24,000 | 0 | 0 | 0 | 225 | 137 | 610 | D/ | D/ | 1,075 | D/ | D/ | 1,353 | 461 | 414 | 897 |
| 24,001 - 28,000 | 0 | 0 | 0 | 247 | 107 | 431 | D/ | D/ | 884 | D/ | D/ | 1,103 | 461 | 309 | 670 |
| 28,001 - 32,000 | 0 | 0 | 0 | D/ | D/ | 272 | D/ | D/ | 692 | 40 | 40 | 990 | 363 | 184 | 507 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 153 | D/ | D/ | 472 | 46 | 34 | 737 | 279 | 104 | 372 |
| 36,001 - 40,000 | D/ | A/ | 118 | 24 | 3 | 117 | 79 | 21 | 265 | D/ | D/ | 539 | 130 | 38 | 291 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 11 | 42 | 8 | 186 | D/ | D/ | 336 | 73 | 17 | 227 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 55 | 24 | 3 | 110 | D/ | D/ | 96 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 3 | D/ | A/ | 3 |
| TOTALS | 1,034 | \$133 | \$128 | 1,881 | \$1,050 | \$558 | 1,328 | \$1,173 | \$883 | 555 | \$579 | \$1,043 | 4,798 | \$2,934 | \$612 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Genesee County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 313 | \$49 | \$156 | 100 | \$24 | \$236 | 45 | \$13 | \$280 | 28 | \$8 | \$299 | 486 | \$94 | \$192 |
| 4,001 - 8,000 | 333 | 39 | 117 | 150 | 91 | 607 | 84 | 60 | 713 | 43 | 35 | 810 | 610 | 225 | 368 |
| 8,001 - 12,000 | 270 | 15 | 55 | 218 | 188 | 862 | 105 | 124 | 1,183 | 36 | 49 | 1,348 | 629 | 376 | 597 |
| 12,001 - 16,000 | 43 | 4 | 85 | 193 | 161 | 836 | 134 | 187 | 1,396 | 62 | 100 | 1,607 | 432 | 452 | 1,045 |
| 16,001 - 20,000 | D/ | D/ | 195 | 192 | 141 | 734 | 116 | 145 | 1,253 | D/ | D/ | 1,491 | 373 | 374 | 1,003 |
| 20,001 - 24,000 | 0 | 0 | 0 | 217 | 124 | 572 | 138 | 157 | 1,135 | 76 | 103 | 1,352 | 431 | 384 | 890 |
| 24,001 - 28,000 | 0 | 0 | 0 | 176 | 79 | 448 | 109 | 97 | 887 | 53 | 57 | 1,083 | 338 | 233 | 689 |
| 28,001 - 32,000 | 0 | 0 | 0 | 132 | 39 | 295 | D/ | D/ | 752 | D/ | D/ | 972 | D/ | D/ | 583 |
| 32,001 - 36,000 | 0 | 0 | 0 | 118 | 19 | 159 | D/ | D/ | 530 | D/ | D/ | 753 | 277 | 118 | 428 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 93 | 79 | 24 | 307 | D/ | D/ | 566 | 159 | 53 | 336 |
| 40,001 - 44,000 | D/ | A/ | 294 | D/ | A/ | 14 | D/ | D/ | 197 | 49 | 17 | 340 | 100 | 26 | 262 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 38 | D/ | D/ | 128 | 46 | 5 | 110 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 3 | D/ | A/ | 3 |
| TOTALS | 967 | \$108 | \$112 | 1,533 | \$869 | \$567 | 1,066 | \$947 | \$888 | 608 | \$586 | \$964 | 4,174 | \$2,510 | \$601 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Greene County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 271 | \$27 | \$101 | 80 | \$19 | \$235 | 45 | \$12 | \$272 | 22 | \$7 | \$318 | 418 | \$65 | \$156 |
| 4,001 - 8,000 | 319 | 38 | 120 | 148 | 89 | 601 | 70 | 50 | 717 | 37 | 31 | 825 | 574 | 208 | 362 |
| 8,001 - 12,000 | 250 | 14 | 57 | 185 | 159 | 859 | 70 | 81 | 1,157 | 29 | 40 | 1,374 | 534 | 294 | 550 |
| 12,001 - 16,000 | 49 | 5 | 101 | 154 | 128 | 832 | 93 | 129 | 1,382 | 47 | 74 | 1,574 | 343 | 336 | 978 |
| 16,001 - 20,000 | D/ | D/ | 133 | D/ | D/ | 749 | 92 | 124 | 1,349 | D/ | D/ | 1,422 | 290 | 294 | 1,015 |
| 20,001 - 24,000 | 0 | 0 | 0 | 128 | 76 | 597 | 66 | 74 | 1,119 | 35 | 46 | 1,303 | 229 | 196 | 855 |
| 24,001 - 28,000 | D/ | D/ | 597 | D/ | D/ | 422 | 84 | 72 | 859 | 40 | 45 | 1,113 | 263 | 175 | 667 |
| 28,001 - 32,000 | 0 | 0 | 0 | 100 | 28 | 275 | 69 | 48 | 690 | 45 | 44 | 986 | 214 | 119 | 558 |
| 32,001 - 36,000 | 0 | 0 | 0 | 111 | 18 | 160 | 72 | 36 | 506 | 33 | 23 | 691 | 216 | 77 | 356 |
| 36,001 - 40,000 | 0 | 0 | 0 | 36 | 4 | 104 | 55 | 17 | 311 | 46 | 23 | 501 | 137 | 44 | 321 |
| 40,001 - 44,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | D/ | 193 | D/ | D/ | 319 | D/ | D/ | 257 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 60 | D/ | D/ | 145 | 31 | 4 | 126 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 13 | D/ | A/ | 13 |
| TOTALS | 897 | \$86 | \$96 | 1,232 | \$692 | \$562 | 750 | \$649 | \$865 | 426 | \$400 | \$938 | 3,305 | \$1,827 | \$553 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Hamilton County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|------------|--------------------|----------------|-----------|--------------------|----------------|---------------|--------------------|----------------|------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | D/ | D/ | \$126 | D/ | D/ | \$217 | 0 | \$0 | \$0 | 0 | \$0 | \$0 | D/ | D/ | \$133 |
| 4,001 - 8,000 | D/ | D/ | 120 | D/ | D/ | 608 | D/ | D/ | 681 | 0 | 0 | 0 | 63 | 20 | 314 |
| 8,001 - 12,000 | 31 | 2 | 61 | 14 | 12 | 847 | D/ | D/ | 1,132 | D/ | D/ | 1,362 | 55 | 26 | 468 |
| 12,001 - 16,000 | D/ | D/ | 89 | 15 | 11 | 743 | D/ | D/ | 1,471 | D/ | D/ | 1,192 | 34 | 30 | 873 |
| 16,001 - 20,000 | D/ | A/ | 491 | 14 | 10 | 685 | D/ | D/ | 1,093 | D/ | D/ | 1,642 | 26 | 24 | 914 |
| 20,001 - 24,000 | 0 | 0 | 0 | 14 | 8 | 540 | D/ | D/ | 1,222 | D/ | D/ | 1,486 | 23 | 20 | 864 |
| 24,001 - 28,000 | 0 | 0 | 0 | D/ | D/ | 475 | 10 | 8 | 813 | D/ | D/ | 1,248 | 22 | 16 | 734 |
| 28,001 - 32,000 | 0 | 0 | 0 | 15 | 5 | 366 | D/ | D/ | 625 | D/ | D/ | 1,124 | 30 | 17 | 562 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 178 | D/ | D/ | 601 | D/ | D/ | 800 | 18 | 9 | 481 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | A/ | 89 | D/ | D/ | 461 | D/ | D/ | 634 | 10 | 4 | 384 |
| 40,001 - 44,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | D/ | 195 | D/ | D/ | 512 | D/ | D/ | 235 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 33 | D/ | A/ | 151 | D/ | A/ | 111 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 112 | \$12 | \$107 | 111 | \$62 | \$562 | 76 | \$62 | \$822 | 31 | \$35 | \$1,120 | 330 | \$172 | \$520 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Herkimer County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 325 | \$53 | \$163 | 122 | \$28 | \$232 | 62 | \$16 | \$257 | 42 | \$13 | \$299 | 551 | \$110 | \$199 |
| 4,001 - 8,000 | 373 | 43 | 116 | 180 | 108 | 602 | 96 | 67 | 700 | 36 | 28 | 788 | 685 | 247 | 361 |
| 8,001 - 12,000 | 294 | 19 | 64 | 250 | 218 | 873 | 120 | 140 | 1,169 | 57 | 77 | 1,352 | 721 | 454 | 630 |
| 12,001 - 16,000 | 53 | 5 | 95 | 260 | 217 | 833 | 175 | 249 | 1,424 | 74 | 121 | 1,641 | 562 | 592 | 1,054 |
| 16,001 - 20,000 | D/ | D/ | 80 | D/ | D/ | 728 | 147 | 194 | 1,318 | 79 | 121 | 1,536 | 480 | 493 | 1,027 |
| 20,001 - 24,000 | 0 | 0 | 0 | 263 | 156 | 595 | 177 | 204 | 1,151 | 68 | 93 | 1,363 | 508 | 453 | 892 |
| 24,001 - 28,000 | 0 | 0 | 0 | 253 | 106 | 419 | 149 | 141 | 944 | 99 | 113 | 1,140 | 501 | 360 | 718 |
| 28,001 - 32,000 | 0 | 0 | 0 | 192 | 51 | 266 | 104 | 73 | 698 | 74 | 71 | 957 | 370 | 195 | 526 |
| 32,001 - 36,000 | D/ | A/ | 244 | D/ | D/ | 143 | 112 | 61 | 546 | 65 | 51 | 781 | 306 | 130 | 426 |
| 36,001 - 40,000 | 0 | 0 | 0 | 47 | 5 | 111 | 88 | 28 | 314 | D/ | D/ | 552 | D/ | D/ | 341 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 12 | 69 | 11 | 166 | D/ | D/ | 328 | 125 | 28 | 226 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 22 | 1 | 42 | 25 | 4 | 146 | 47 | 5 | 98 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 7 | D/ | A/ | 7 |
| TOTALS | 1,057 | \$121 | \$115 | 1,943 | \$1,085 | \$559 | 1,321 | \$1,184 | \$897 | 734 | \$743 | \$1,013 | 5,055 | \$3,134 | \$620 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Jefferson County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 505 | \$72 | \$142 | 218 | \$49 | \$226 | 113 | \$33 | \$294 | 57 | \$18 | \$316 | 893 | \$172 | \$193 |
| 4,001 - 8,000 | 601 | 70 | 117 | 386 | 236 | 611 | 197 | 142 | 723 | 98 | 78 | 795 | 1,282 | 527 | 411 |
| 8,001 - 12,000 | 534 | 33 | 61 | 442 | 383 | 866 | 251 | 295 | 1,173 | 110 | 145 | 1,318 | 1,337 | 855 | 639 |
| 12,001 - 16,000 | D/ | D/ | 82 | D/ | D/ | 830 | 295 | 421 | 1,427 | D/ | D/ | 1,589 | 885 | 939 | 1,061 |
| 16,001 - 20,000 | D/ | A/ | 23 | 397 | 293 | 737 | 277 | 364 | 1,313 | D/ | D/ | 1,502 | 794 | 823 | 1,037 |
| 20,001 - 24,000 | D/ | D/ | 749 | 404 | 243 | 602 | 253 | 288 | 1,140 | D/ | D/ | 1,347 | 778 | 694 | 892 |
| 24,001 - 28,000 | D/ | D/ | 652 | 349 | 158 | 451 | 237 | 228 | 964 | D/ | D/ | 1,186 | 701 | 522 | 744 |
| 28,001 - 32,000 | D/ | A/ | 394 | D/ | D/ | 298 | 230 | 171 | 744 | D/ | D/ | 1,004 | 605 | 345 | 571 |
| 32,001 - 36,000 | 0 | 0 | 0 | 214 | 36 | 169 | 209 | 117 | 561 | 109 | 83 | 757 | 532 | 236 | 443 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 112 | 158 | 56 | 356 | D/ | D/ | 565 | D/ | D/ | 353 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 14 | 105 | 19 | 178 | D/ | D/ | 348 | 179 | 43 | 239 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 1 | 50 | 50 | 7 | 142 | 71 | 8 | 115 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 1 | D/ | A/ | 1 |
| TOTALS | 1,741 | \$184 | \$106 | 3,157 | \$1,804 | \$571 | 2,346 | \$2,136 | \$910 | 1,140 | \$1,155 | \$1,013 | 8,384 | \$5,278 | \$630 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Lewis County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 108 | \$13 | \$119 | 30 | \$7 | \$224 | 28 | \$6 | \$207 | 11 | \$4 | \$360 | 177 | \$29 | \$166 |
| 4,001 - 8,000 | 141 | 15 | 105 | 66 | 39 | 589 | 44 | 32 | 725 | 23 | 17 | 750 | 274 | 103 | 375 |
| 8,001 - 12,000 | D/ | D/ | 70 | 96 | 84 | 871 | D/ | D/ | 1,206 | 25 | 31 | 1,238 | 273 | 166 | 609 |
| 12,001 - 16,000 | 24 | 2 | 79 | 97 | 81 | 840 | 54 | 75 | 1,387 | 24 | 40 | 1,666 | 199 | 198 | 996 |
| 16,001 - 20,000 | D/ | A/ | 15 | 69 | 52 | 753 | D/ | D/ | 1,270 | 33 | 49 | 1,499 | 163 | 175 | 1,075 |
| 20,001 - 24,000 | 0 | 0 | 0 | 83 | 51 | 615 | 37 | 44 | 1,195 | D/ | D/ | 1,360 | D/ | D/ | 916 |
| 24,001 - 28,000 | 0 | 0 | 0 | 79 | 33 | 422 | D/ | D/ | 912 | D/ | D/ | 1,088 | 149 | 102 | 686 |
| 28,001 - 32,000 | 0 | 0 | 0 | 48 | 15 | 315 | 40 | 30 | 752 | 28 | 29 | 1,036 | 116 | 74 | 640 |
| 32,001 - 36,000 | 0 | 0 | 0 | 49 | 8 | 168 | 46 | 23 | 503 | 33 | 25 | 765 | 128 | 57 | 442 |
| 36,001 - 40,000 | 0 | 0 | 0 | 23 | 2 | 102 | D/ | D/ | 323 | D/ | D/ | 563 | 89 | 31 | 347 |
| 40,001 - 44,000 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 6 | 189 | D/ | D/ | 353 | D/ | D/ | 274 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 41 | D/ | D/ | 140 | 26 | 3 | 133 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 3 | D/ | A/ | 3 |
| TOTALS | 392 | \$38 | \$96 | 640 | \$373 | \$582 | 452 | \$382 | \$845 | 326 | \$304 | \$932 | 1,810 | \$1,096 | \$606 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Livingston County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 285 | \$29 | \$101 | 94 | \$21 | \$228 | 46 | \$13 | \$285 | 17 | \$5 | \$285 | 442 | \$68 | \$154 |
| 4,001 - 8,000 | 301 | 35 | 115 | 151 | 92 | 608 | 68 | 49 | 723 | 29 | 23 | 801 | 549 | 199 | 362 |
| 8,001 - 12,000 | 255 | 16 | 64 | D/ | D/ | 852 | 103 | 122 | 1,181 | D/ | D/ | 1,287 | 606 | 366 | 604 |
| 12,001 - 16,000 | 36 | 5 | 128 | 207 | 173 | 837 | 132 | 185 | 1,402 | 54 | 87 | 1,617 | 429 | 450 | 1,050 |
| 16,001 - 20,000 | D/ | D/ | 175 | 195 | 139 | 715 | D/ | D/ | 1,315 | 33 | 51 | 1,554 | D/ | D/ | 990 |
| 20,001 - 24,000 | 0 | 0 | 0 | 159 | 92 | 582 | 108 | 120 | 1,111 | 55 | 70 | 1,276 | 322 | 283 | 878 |
| 24,001 - 28,000 | D/ | D/ | 820 | 157 | 71 | 454 | 126 | 117 | 931 | D/ | D/ | 1,038 | 342 | 250 | 730 |
| 28,001 - 32,000 | 0 | 0 | 0 | 143 | 39 | 276 | 108 | 73 | 680 | 35 | 33 | 945 | 286 | 146 | 510 |
| 32,001 - 36,000 | 0 | 0 | 0 | 109 | 15 | 141 | 93 | 48 | 520 | 50 | 36 | 718 | 252 | 100 | 395 |
| 36,001 - 40,000 | 0 | 0 | 0 | 37 | 5 | 123 | D/ | D/ | 322 | D/ | D/ | 543 | 165 | 56 | 341 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 6 | 40 | 7 | 176 | D/ | D/ | 312 | 83 | 19 | 228 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 1 | 37 | 26 | 3 | 113 | 40 | 3 | 86 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 9 | D/ | A/ | 9 |
| TOTALS | 883 | \$86 | \$97 | 1,467 | \$828 | \$564 | 1,039 | \$920 | \$885 | 482 | \$455 | \$945 | 3,871 | \$2,289 | \$591 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Madison County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 342 | \$56 | \$165 | 123 | \$28 | \$228 | 65 | \$19 | \$288 | 26 | \$7 | \$273 | 556 | \$110 | \$198 |
| 4,001 - 8,000 | 334 | 38 | 114 | 160 | 96 | 598 | 91 | 64 | 707 | 32 | 27 | 838 | 617 | 225 | 364 |
| 8,001 - 12,000 | 284 | 17 | 59 | 218 | 187 | 859 | 132 | 157 | 1,188 | 50 | 65 | 1,300 | 684 | 426 | 622 |
| 12,001 - 16,000 | D/ | D/ | 86 | 230 | 194 | 842 | 168 | 229 | 1,362 | D/ | D/ | 1,610 | 507 | 528 | 1,041 |
| 16,001 - 20,000 | D/ | A/ | 11 | 228 | 169 | 743 | 141 | 184 | 1,305 | D/ | D/ | 1,471 | 432 | 440 | 1,019 |
| 20,001 - 24,000 | 0 | 0 | 0 | D/ | D/ | 580 | 152 | 169 | 1,110 | D/ | D/ | 1,260 | 444 | 384 | 865 |
| 24,001 - 28,000 | 0 | 0 | 0 | 172 | 73 | 424 | 137 | 128 | 934 | 67 | 80 | 1,192 | 376 | 281 | 746 |
| 28,001 - 32,000 | 0 | 0 | 0 | D/ | D/ | 273 | 133 | 90 | 677 | D/ | D/ | 950 | 370 | 193 | 521 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 161 | 100 | 52 | 515 | D/ | D/ | 722 | 271 | 106 | 391 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 105 | 100 | 33 | 332 | D/ | D/ | 541 | 188 | 62 | 330 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 10 | 58 | 11 | 185 | D/ | D/ | 353 | D/ | D/ | 245 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 1 | 40 | 24 | 3 | 135 | 41 | 4 | 96 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 3 | D/ | A/ | 3 |
| TOTALS | 1,010 | \$115 | \$114 | 1,705 | \$950 | \$557 | 1,294 | \$1,135 | \$877 | 578 | \$582 | \$1,007 | 4,587 | \$2,783 | \$607 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Monroe County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 3,668 | \$404 | \$110 | 1,663 | \$386 | \$232 | 890 | \$239 | \$269 | 321 | \$93 | \$288 | 6,542 | \$1,121 | \$171 |
| 4,001 - 8,000 | 3,768 | 440 | 117 | 2,499 | 1,508 | 603 | 1,336 | 950 | 711 | 496 | 405 | 816 | 8,099 | 3,303 | 408 |
| 8,001 - 12,000 | 3,101 | 176 | 57 | 2,773 | 2,403 | 866 | 1,710 | 2,015 | 1,178 | 654 | 869 | 1,329 | 8,238 | 5,462 | 663 |
| 12,001 - 16,000 | 313 | 26 | 83 | 2,592 | 2,141 | 826 | 2,072 | 2,934 | 1,416 | 769 | 1,240 | 1,612 | 5,746 | 6,341 | 1,104 |
| 16,001 - 20,000 | 55 | 4 | 79 | 2,508 | 1,857 | 741 | 1,903 | 2,456 | 1,291 | 759 | 1,126 | 1,483 | 5,225 | 5,443 | 1,042 |
| 20,001 - 24,000 | D/ | D/ | 676 | D/ | D/ | 580 | 1,918 | 2,081 | 1,085 | 751 | 973 | 1,296 | 5,142 | 4,491 | 873 |
| 24,001 - 28,000 | D/ | D/ | 804 | 2,199 | 923 | 420 | 1,699 | 1,470 | 866 | D/ | D/ | 1,089 | 4,573 | 3,128 | 684 |
| 28,001 - 32,000 | D/ | D/ | 363 | 1,830 | 488 | 267 | 1,371 | 911 | 665 | D/ | D/ | 898 | 3,807 | 1,943 | 510 |
| 32,001 - 36,000 | D/ | A/ | 170 | D/ | D/ | 132 | 1,176 | 548 | 466 | 516 | 355 | 688 | 2,914 | 1,064 | 365 |
| 36,001 - 40,000 | D/ | A/ | 30 | D/ | D/ | 107 | 893 | 234 | 262 | 457 | 220 | 482 | 1,655 | 486 | 294 |
| 40,001 - 44,000 | 0 | 0 | 0 | 31 | A/ | 11 | 406 | 73 | 179 | 352 | 94 | 267 | 789 | 167 | 212 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 109 | 4 | 37 | 235 | 30 | 127 | 344 | 34 | 98 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 2 | 148 | 12 | 2 | 148 |
| TOTALS | 10,917 | \$1,057 | \$97 | 20,086 | \$11,331 | \$564 | 15,483 | \$13,914 | \$899 | 6,600 | \$6,683 | \$1,013 | 53,086 | \$32,985 | \$621 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Montgomery County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 305 | \$37 | \$122 | 126 | \$28 | \$221 | 71 | \$20 | \$281 | 36 | \$10 | \$269 | 538 | \$95 | \$176 |
| 4,001 - 8,000 | 361 | 41 | 114 | 207 | 127 | 616 | 116 | 84 | 725 | 54 | 43 | 801 | 738 | 296 | 401 |
| 8,001 - 12,000 | 249 | 14 | 57 | 253 | 219 | 867 | 149 | 177 | 1,185 | 82 | 108 | 1,311 | 733 | 518 | 707 |
| 12,001 - 16,000 | 47 | 3 | 74 | 224 | 185 | 825 | 168 | 234 | 1,396 | 65 | 104 | 1,594 | 504 | 526 | 1,044 |
| 16,001 - 20,000 | D/ | A/ | 43 | 237 | 171 | 723 | 173 | 226 | 1,308 | D/ | D/ | 1,530 | 471 | 488 | 1,036 |
| 20,001 - 24,000 | 0 | 0 | 0 | 251 | 147 | 586 | D/ | D/ | 1,107 | D/ | D/ | 1,323 | 476 | 412 | 865 |
| 24,001 - 28,000 | D/ | D/ | 594 | 206 | 86 | 419 | D/ | D/ | 895 | 70 | 79 | 1,126 | 433 | 305 | 705 |
| 28,001 - 32,000 | 0 | 0 | 0 | D/ | D/ | 272 | D/ | D/ | 710 | 70 | 61 | 876 | D/ | D/ | 542 |
| 32,001 - 36,000 | 0 | 0 | 0 | 122 | 18 | 149 | 116 | 61 | 525 | 54 | 42 | 775 | 292 | 121 | 414 |
| 36,001 - 40,000 | 0 | 0 | 0 | 53 | 6 | 112 | 70 | 21 | 298 | 52 | 27 | 512 | 175 | 53 | 305 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 16 | 29 | 6 | 212 | D/ | D/ | 340 | 58 | 15 | 265 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 52 | 20 | 2 | 115 | D/ | D/ | 97 |
| 48,001 and over | 0 | 0 | 0 | D/ | A/ | 258 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 258 |
| TOTALS | 965 | \$97 | \$100 | 1,856 | \$1,036 | \$558 | 1,351 | \$1,240 | \$918 | 660 | \$668 | \$1,013 | 4,832 | \$3,041 | \$629 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Nassau County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 3,753 | \$224 | \$60 | 847 | \$197 | \$232 | 366 | \$97 | \$266 | 146 | \$41 | \$284 | 5,112 | \$560 | \$109 |
| 4,001 - 8,000 | 6,536 | 784 | 120 | 2,178 | 1,352 | 621 | 744 | 543 | 729 | 238 | 199 | 834 | 9,696 | 2,877 | 297 |
| 8,001 - 12,000 | 5,238 | 308 | 59 | 4,610 | 4,007 | 869 | 1,553 | 1,844 | 1,187 | 376 | 495 | 1,318 | 11,777 | 6,654 | 565 |
| 12,001 - 16,000 | 625 | 55 | 89 | 3,394 | 2,816 | 830 | 2,592 | 3,665 | 1,414 | 750 | 1,198 | 1,597 | 7,361 | 7,734 | 1,051 |
| 16,001 - 20,000 | 83 | 3 | 37 | 3,138 | 2,342 | 746 | 1,983 | 2,569 | 1,295 | 654 | 978 | 1,495 | 5,858 | 5,892 | 1,006 |
| 20,001 - 24,000 | D/ | D/ | 722 | 3,054 | 1,823 | 597 | 1,962 | 2,204 | 1,123 | D/ | D/ | 1,329 | 5,645 | 4,858 | 861 |
| 24,001 - 28,000 | D/ | D/ | 548 | 2,666 | 1,151 | 432 | 1,738 | 1,588 | 914 | D/ | D/ | 1,130 | D/ | D/ | 685 |
| 28,001 - 32,000 | D/ | D/ | 314 | 2,467 | 671 | 272 | 1,735 | 1,219 | 703 | D/ | D/ | 917 | 4,871 | 2,502 | 514 |
| 32,001 - 36,000 | D/ | A/ | 89 | 1,886 | 251 | 133 | 1,551 | 750 | 483 | D/ | D/ | 718 | 4,043 | 1,434 | 355 |
| 36,001 - 40,000 | D/ | A/ | 150 | 449 | 46 | 101 | 1,321 | 353 | 267 | D/ | D/ | 490 | 2,312 | 664 | 287 |
| 40,001 - 44,000 | 0 | 0 | 0 | 26 | A/ | 12 | 555 | 100 | 180 | D/ | D/ | 283 | D/ | D/ | 218 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 121 | 5 | 43 | 245 | 32 | 133 | 366 | 38 | 103 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | A/ | 8 | 11 | A/ | 8 |
| TOTALS | 16,252 | \$1,382 | \$85 | 24,715 | \$14,656 | \$593 | 16,221 | \$14,937 | \$921 | 5,885 | \$5,901 | \$1,003 | 63,073 | \$36,875 | \$585 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Niagara County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 1,166 | \$129 | \$110 | 515 | \$116 | \$224 | 277 | \$75 | \$269 | 104 | \$33 | \$314 | 2,062 | \$352 | \$171 |
| 4,001 - 8,000 | 1,166 | 135 | 115 | 717 | 434 | 606 | 389 | 276 | 709 | 154 | 124 | 808 | 2,426 | 969 | 400 |
| 8,001 - 12,000 | 1,001 | 58 | 58 | 865 | 749 | 866 | 483 | 561 | 1,161 | 191 | 255 | 1,335 | 2,540 | 1,623 | 639 |
| 12,001 - 16,000 | 130 | 14 | 106 | 798 | 657 | 823 | 549 | 769 | 1,400 | 226 | 365 | 1,615 | 1,703 | 1,804 | 1,059 |
| 16,001 - 20,000 | 13 | 2 | 178 | 775 | 568 | 732 | 529 | 680 | 1,286 | 196 | 296 | 1,510 | 1,513 | 1,546 | 1,022 |
| 20,001 - 24,000 | D/ | D/ | 819 | 651 | 374 | 575 | 504 | 552 | 1,096 | D/ | D/ | 1,318 | 1,345 | 1,175 | 873 |
| 24,001 - 28,000 | D/ | D/ | 711 | 641 | 277 | 432 | 435 | 387 | 889 | D/ | D/ | 1,096 | 1,280 | 886 | 693 |
| 28,001 - 32,000 | 0 | 0 | 0 | 555 | 148 | 267 | 387 | 266 | 687 | 194 | 178 | 919 | 1,136 | 592 | 521 |
| 32,001 - 36,000 | 0 | 0 | 0 | 389 | 52 | 132 | 289 | 143 | 494 | 160 | 116 | 726 | 838 | 311 | 371 |
| 36,001 - 40,000 | D/ | A/ | 160 | D/ | D/ | 110 | 273 | 82 | 301 | 150 | 77 | 512 | 540 | 172 | 318 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 11 | 154 | 29 | 186 | D/ | D/ | 330 | D/ | D/ | 245 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 43 | 2 | 38 | 70 | 11 | 154 | 113 | 12 | 110 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 11 | D/ | A/ | 11 |
| TOTALS | 3,482 | \$341 | \$98 | 6,027 | \$3,387 | \$562 | 4,312 | \$3,820 | \$886 | 1,958 | \$1,962 | \$1,002 | 15,779 | \$9,511 | \$603 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Oneida County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 1,238 | \$156 | \$126 | 461 | \$109 | \$237 | 236 | \$61 | \$258 | 140 | \$42 | \$299 | 2,075 | \$368 | \$177 |
| 4,001 - 8,000 | 1,309 | 152 | 116 | 754 | 452 | 599 | 402 | 291 | 723 | 189 | 151 | 801 | 2,654 | 1,046 | 394 |
| 8,001 - 12,000 | 1,014 | 63 | 62 | 927 | 806 | 869 | 483 | 574 | 1,189 | 286 | 389 | 1,362 | 2,710 | 1,832 | 676 |
| 12,001 - 16,000 | 142 | 15 | 103 | 822 | 683 | 831 | 637 | 905 | 1,421 | 296 | 484 | 1,636 | 1,897 | 2,087 | 1,100 |
| 16,001 - 20,000 | D/ | D/ | 81 | 925 | 690 | 746 | 636 | 838 | 1,317 | D/ | D/ | 1,515 | 1,882 | 1,975 | 1,050 |
| 20,001 - 24,000 | D/ | A/ | 481 | 1,036 | 619 | 598 | 678 | 761 | 1,123 | D/ | D/ | 1,372 | 2,029 | 1,812 | 893 |
| 24,001 - 28,000 | D/ | D/ | 507 | 831 | 358 | 431 | 579 | 522 | 902 | D/ | D/ | 1,127 | 1,675 | 1,177 | 703 |
| 28,001 - 32,000 | D/ | A/ | 261 | 662 | 187 | 283 | 476 | 340 | 714 | D/ | D/ | 949 | 1,368 | 745 | 544 |
| 32,001 - 36,000 | D/ | A/ | 215 | D/ | D/ | 149 | 382 | 188 | 493 | 181 | 133 | 732 | 1,008 | 388 | 384 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 120 | D/ | D/ | 301 | D/ | D/ | 521 | D/ | D/ | 324 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 40 | D/ | D/ | 194 | 139 | 46 | 333 | 307 | 77 | 252 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 43 | 2 | 46 | 106 | 15 | 140 | 149 | 17 | 113 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 10 | D/ | A/ | 10 |
| TOTALS | 3,737 | \$391 | \$105 | 6,990 | \$3,985 | \$570 | 5,006 | \$4,602 | \$919 | 2,602 | \$2,733 | \$1,050 | 18,335 | \$11,711 | \$639 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Onondaga County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 2,168 | \$270 | \$124 | 999 | \$232 | \$232 | 551 | \$152 | \$277 | 227 | \$68 | \$299 | 3,945 | \$722 | \$183 |
| 4,001 - 8,000 | 2,409 | 283 | 117 | 1,446 | 868 | 601 | 830 | 590 | 711 | 343 | 277 | 807 | 5,028 | 2,018 | 401 |
| 8,001 - 12,000 | 1,950 | 114 | 59 | 1,729 | 1,498 | 867 | 1,092 | 1,269 | 1,162 | 427 | 557 | 1,303 | 5,198 | 3,438 | 661 |
| 12,001 - 16,000 | 217 | 23 | 104 | 1,580 | 1,307 | 827 | 1,187 | 1,684 | 1,419 | 501 | 812 | 1,620 | 3,485 | 3,825 | 1,098 |
| 16,001 - 20,000 | D/ | D/ | 214 | 1,542 | 1,143 | 741 | 1,134 | 1,478 | 1,303 | D/ | D/ | 1,488 | 3,153 | 3,300 | 1,047 |
| 20,001 - 24,000 | D/ | D/ | 749 | 1,516 | 886 | 584 | D/ | D/ | 1,094 | 428 | 559 | 1,305 | 2,935 | 2,526 | 861 |
| 24,001 - 28,000 | D/ | D/ | 375 | 1,513 | 638 | 422 | 1,030 | 913 | 886 | D/ | D/ | 1,099 | 2,981 | 2,030 | 681 |
| 28,001 - 32,000 | D/ | D/ | 454 | 1,246 | 333 | 267 | 891 | 595 | 668 | D/ | D/ | 903 | 2,551 | 1,301 | 510 |
| 32,001 - 36,000 | D/ | A/ | 1 | 872 | 119 | 136 | 746 | 356 | 478 | D/ | D/ | 725 | 1,959 | 722 | 368 |
| 36,001 - 40,000 | 0 | 0 | 0 | 203 | 21 | 102 | 572 | 154 | 269 | 265 | 125 | 471 | 1,040 | 300 | 288 |
| 40,001 - 44,000 | 0 | 0 | 0 | 16 | A/ | 11 | 265 | 47 | 177 | D/ | D/ | 299 | D/ | D/ | 227 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 70 | 3 | 40 | 151 | 20 | 132 | 221 | 23 | 103 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | D/ | D/ | 1,508 | D/ | A/ | 9 | D/ | D/ | 223 |
| TOTALS | 6,782 | \$702 | \$104 | 12,662 | \$7,045 | \$556 | 9,353 | \$8,320 | \$890 | 4,219 | \$4,256 | \$1,009 | 33,016 | \$20,322 | \$616 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Ontario County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 497 | \$61 | \$122 | 161 | \$37 | \$233 | 92 | \$24 | \$266 | 39 | \$13 | \$329 | 789 | \$136 | \$172 |
| 4,001 - 8,000 | 542 | 63 | 115 | 256 | 156 | 609 | 124 | 87 | 706 | 48 | 40 | 828 | 970 | 346 | 356 |
| 8,001 - 12,000 | 440 | 26 | 59 | 333 | 286 | 858 | 166 | 197 | 1,185 | 78 | 105 | 1,341 | 1,017 | 613 | 603 |
| 12,001 - 16,000 | D/ | D/ | 87 | 355 | 289 | 814 | D/ | D/ | 1,400 | 77 | 124 | 1,612 | 697 | 708 | 1,016 |
| 16,001 - 20,000 | D/ | D/ | 81 | D/ | D/ | 741 | 222 | 284 | 1,280 | 84 | 127 | 1,513 | 663 | 668 | 1,007 |
| 20,001 - 24,000 | 0 | 0 | 0 | 307 | 179 | 583 | 232 | 256 | 1,104 | 86 | 114 | 1,328 | 625 | 549 | 879 |
| 24,001 - 28,000 | 0 | 0 | 0 | 263 | 115 | 436 | 216 | 198 | 915 | 77 | 88 | 1,145 | 556 | 400 | 720 |
| 28,001 - 32,000 | 0 | 0 | 0 | D/ | D/ | 282 | D/ | D/ | 689 | 59 | 55 | 937 | 485 | 246 | 506 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 139 | D/ | D/ | 505 | 80 | 62 | 777 | 407 | 161 | 397 |
| 36,001 - 40,000 | 0 | 0 | 0 | 54 | 6 | 104 | 151 | 42 | 279 | 72 | 39 | 545 | 277 | 87 | 314 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 11 | 80 | 15 | 190 | D/ | D/ | 322 | D/ | D/ | 235 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 1 | 42 | 55 | 8 | 142 | 73 | 9 | 117 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 7 | D/ | A/ | 7 |
| TOTALS | 1,549 | \$155 | \$100 | 2,513 | \$1,420 | \$565 | 1,827 | \$1,587 | \$869 | 811 | \$793 | \$977 | 6,700 | \$3,955 | \$590 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Orange County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 1,169 | \$100 | \$86 | 488 | \$113 | \$232 | 240 | \$67 | \$279 | 100 | \$29 | \$293 | 1,997 | \$310 | \$155 |
| 4,001 - 8,000 | 1,484 | 178 | 120 | 862 | 520 | 603 | 405 | 295 | 729 | 168 | 137 | 815 | 2,919 | 1,130 | 387 |
| 8,001 - 12,000 | 1,295 | 77 | 59 | 1,266 | 1,097 | 867 | 649 | 772 | 1,189 | 509 | 719 | 1,414 | 3,719 | 2,665 | 717 |
| 12,001 - 16,000 | 174 | 16 | 92 | 944 | 781 | 828 | 887 | 1,244 | 1,402 | 961 | 1,594 | 1,659 | 2,966 | 3,636 | 1,226 |
| 16,001 - 20,000 | D/ | D/ | 54 | 862 | 631 | 733 | 649 | 833 | 1,284 | 386 | 603 | 1,562 | D/ | D/ | 1,075 |
| 20,001 - 24,000 | D/ | D/ | 855 | 904 | 532 | 589 | 651 | 724 | 1,113 | 364 | 510 | 1,401 | D/ | D/ | 921 |
| 24,001 - 28,000 | 0 | 0 | 0 | 832 | 358 | 430 | 638 | 565 | 885 | D/ | D/ | 1,150 | D/ | D/ | 728 |
| 28,001 - 32,000 | D/ | A/ | 35 | 814 | 217 | 266 | 604 | 400 | 662 | D/ | D/ | 914 | 1,714 | 886 | 517 |
| 32,001 - 36,000 | D/ | A/ | 81 | 569 | 72 | 127 | D/ | D/ | 457 | D/ | D/ | 700 | 1,304 | 471 | 361 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 112 | D/ | D/ | 242 | D/ | D/ | 491 | 787 | 236 | 300 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 14 | 166 | 28 | 167 | D/ | D/ | 277 | 348 | 76 | 218 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 33 | 1 | 40 | 126 | 18 | 142 | 159 | 19 | 121 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 9 | D/ | A/ | 9 |
| TOTALS | 4,153 | \$374 | \$90 | 7,662 | \$4,335 | \$566 | 5,830 | \$5,250 | \$901 | 3,933 | \$4,629 | \$1,177 | 21,578 | \$14,588 | \$676 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Orleans County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 203 | \$29 | \$144 | 100 | \$23 | \$228 | 54 | \$15 | \$283 | 26 | \$7 | \$266 | 383 | \$74 | \$194 |
| 4,001 - 8,000 | D/ | D/ | 117 | D/ | D/ | 614 | 76 | 53 | 699 | 22 | 17 | 759 | 442 | 170 | 385 |
| 8,001 - 12,000 | 151 | 9 | 57 | 152 | 133 | 877 | 87 | 104 | 1,199 | 44 | 57 | 1,300 | 434 | 303 | 699 |
| 12,001 - 16,000 | 32 | 3 | 84 | 166 | 135 | 815 | 108 | 151 | 1,394 | 49 | 80 | 1,639 | 355 | 369 | 1,039 |
| 16,001 - 20,000 | D/ | D/ | 124 | 142 | 106 | 747 | D/ | D/ | 1,282 | 37 | 56 | 1,509 | 309 | 323 | 1,045 |
| 20,001 - 24,000 | 0 | 0 | 0 | 179 | 105 | 588 | 114 | 125 | 1,098 | 51 | 67 | 1,316 | 344 | 298 | 865 |
| 24,001 - 28,000 | 0 | 0 | 0 | 151 | 66 | 438 | 117 | 102 | 874 | 50 | 54 | 1,087 | 318 | 223 | 701 |
| 28,001 - 32,000 | 0 | 0 | 0 | 128 | 36 | 285 | 90 | 67 | 748 | 53 | 50 | 943 | 271 | 154 | 567 |
| 32,001 - 36,000 | 0 | 0 | 0 | 99 | 14 | 142 | 98 | 49 | 501 | 39 | 30 | 759 | 236 | 93 | 393 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 124 | D/ | D/ | 302 | 33 | 16 | 494 | 121 | 39 | 325 |
| 40,001 - 44,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | D/ | 191 | D/ | D/ | 341 | D/ | D/ | 261 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 37 | D/ | D/ | 135 | 36 | 4 | 111 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 1 | D/ | A/ | 1 |
| TOTALS | 614 | \$67 | \$110 | 1,258 | \$696 | \$553 | 985 | \$856 | \$869 | 466 | \$450 | \$965 | 3,323 | \$2,069 | \$623 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Oswego County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 679 | \$79 | \$117 | 303 | \$66 | \$218 | 149 | \$40 | \$270 | 91 | \$26 | \$284 | 1,222 | \$211 | \$173 |
| 4,001 - 8,000 | 709 | 82 | 116 | 453 | 273 | 603 | 248 | 179 | 724 | 117 | 95 | 809 | 1,527 | 629 | 412 |
| 8,001 - 12,000 | 554 | 34 | 61 | 546 | 473 | 866 | 300 | 358 | 1,192 | 135 | 181 | 1,339 | 1,535 | 1,045 | 681 |
| 12,001 - 16,000 | 85 | 7 | 83 | 463 | 383 | 826 | 330 | 464 | 1,405 | 167 | 266 | 1,595 | 1,045 | 1,119 | 1,071 |
| 16,001 - 20,000 | 12 | 3 | 223 | 464 | 344 | 740 | 285 | 365 | 1,282 | 155 | 232 | 1,498 | 916 | 944 | 1,030 |
| 20,001 - 24,000 | D/ | D/ | 919 | D/ | D/ | 576 | 309 | 341 | 1,104 | D/ | D/ | 1,286 | 900 | 779 | 865 |
| 24,001 - 28,000 | D/ | A/ | 467 | 377 | 165 | 437 | 295 | 266 | 900 | D/ | D/ | 1,098 | 815 | 587 | 720 |
| 28,001 - 32,000 | D/ | A/ | 301 | 350 | 99 | 283 | 256 | 181 | 706 | D/ | D/ | 910 | 738 | 399 | 541 |
| 32,001 - 36,000 | D/ | A/ | 280 | 216 | 30 | 140 | D/ | D/ | 523 | 110 | 79 | 721 | 545 | 224 | 411 |
| 36,001 - 40,000 | 0 | 0 | 0 | 82 | 9 | 104 | 178 | 56 | 317 | 96 | 54 | 564 | 356 | 119 | 334 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 12 | D/ | D/ | 177 | 96 | 35 | 362 | 223 | 56 | 250 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 1 | 43 | 63 | 9 | 144 | 93 | 10 | 111 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | A/ | 10 | 10 | A/ | 10 |
| TOTALS | 2,044 | \$208 | \$102 | 3,716 | \$2,101 | \$565 | 2,716 | \$2,386 | \$879 | 1,449 | \$1,427 | \$985 | 9,925 | \$6,123 | \$617 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Otsego County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 382 | \$47 | \$123 | 89 | \$21 | \$239 | 51 | \$13 | \$254 | 18 | \$4 | \$233 | 540 | \$86 | \$158 |
| 4,001 - 8,000 | 395 | 47 | 118 | 178 | 106 | 596 | 72 | 51 | 709 | 26 | 21 | 823 | 671 | 225 | 336 |
| 8,001 - 12,000 | 275 | 16 | 59 | 176 | 150 | 854 | 98 | 115 | 1,175 | 36 | 48 | 1,327 | 585 | 329 | 563 |
| 12,001 - 16,000 | 53 | 4 | 84 | 204 | 167 | 820 | 111 | 155 | 1,400 | 70 | 114 | 1,625 | 438 | 441 | 1,007 |
| 16,001 - 20,000 | 15 | 1 | 66 | 224 | 168 | 749 | 133 | 173 | 1,303 | 70 | 108 | 1,548 | 442 | 450 | 1,019 |
| 20,001 - 24,000 | 0 | 0 | 0 | 225 | 136 | 606 | 132 | 150 | 1,139 | 72 | 98 | 1,357 | 429 | 384 | 896 |
| 24,001 - 28,000 | 0 | 0 | 0 | 186 | 81 | 434 | 113 | 102 | 905 | 49 | 52 | 1,067 | 348 | 235 | 676 |
| 28,001 - 32,000 | 0 | 0 | 0 | 133 | 40 | 304 | 99 | 72 | 722 | 51 | 46 | 893 | 283 | 157 | 556 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 149 | 102 | 55 | 541 | 48 | 37 | 774 | D/ | D/ | 411 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 114 | 66 | 21 | 315 | D/ | D/ | 537 | 144 | 48 | 332 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 47 | 53 | 10 | 180 | 43 | 14 | 326 | D/ | D/ | 237 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | A/ | 29 | 21 | 2 | 112 | 31 | 3 | 85 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 15 | D/ | A/ | 15 |
| TOTALS | 1,120 | \$116 | \$103 | 1,571 | \$892 | \$568 | 1,040 | \$918 | \$883 | 550 | \$568 | \$1,032 | 4,281 | \$2,493 | \$582 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Putnam County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 368 | \$15 | \$41 | D/ | D/ | \$236 | 31 | \$7 | \$215 | D/ | D/ | \$295 | 471 | \$39 | \$84 |
| 4,001 - 8,000 | 368 | 44 | 119 | 86 | 50 | 583 | 47 | 34 | 720 | 13 | 10 | 759 | 514 | 138 | 268 |
| 8,001 - 12,000 | D/ | D/ | 58 | 137 | 115 | 841 | D/ | D/ | 1,058 | D/ | D/ | 1,173 | 518 | 216 | 417 |
| 12,001 - 16,000 | 50 | 3 | 70 | 100 | 82 | 815 | 83 | 114 | 1,373 | 25 | 38 | 1,510 | 258 | 237 | 918 |
| 16,001 - 20,000 | D/ | D/ | 316 | 119 | 86 | 726 | D/ | D/ | 1,266 | 38 | 59 | 1,545 | 229 | 231 | 1,007 |
| 20,001 - 24,000 | 0 | 0 | 0 | 110 | 67 | 609 | 67 | 71 | 1,056 | 31 | 41 | 1,312 | 208 | 178 | 857 |
| 24,001 - 28,000 | 0 | 0 | 0 | D/ | D/ | 435 | D/ | D/ | 917 | D/ | D/ | 1,024 | 233 | 163 | 698 |
| 28,001 - 32,000 | 0 | 0 | 0 | D/ | D/ | 293 | 76 | 53 | 698 | D/ | D/ | 888 | 218 | 115 | 527 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 156 | 64 | 31 | 483 | D/ | D/ | 706 | 198 | 75 | 381 |
| 36,001 - 40,000 | 0 | 0 | 0 | 24 | 3 | 110 | 58 | 16 | 283 | 35 | 16 | 471 | 117 | 36 | 304 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 14 | 32 | 6 | 174 | D/ | D/ | 357 | 53 | 13 | 240 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | A/ | 32 | 13 | 2 | 118 | 28 | 2 | 72 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 1,097 | \$82 | \$75 | 950 | \$512 | \$539 | 689 | \$560 | \$813 | 309 | \$288 | \$932 | 3,045 | \$1,442 | \$474 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Rensselaer County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 771 | \$99 | \$128 | 281 | \$65 | \$231 | 157 | \$44 | \$281 | 59 | \$18 | \$310 | 1,268 | \$226 | \$178 |
| 4,001 - 8,000 | 783 | 93 | 118 | 481 | 294 | 611 | 249 | 177 | 713 | 75 | 61 | 809 | 1,588 | 625 | 393 |
| 8,001 - 12,000 | 632 | 40 | 63 | 560 | 483 | 862 | 310 | 370 | 1,194 | 111 | 148 | 1,335 | 1,613 | 1,041 | 646 |
| 12,001 - 16,000 | 75 | 6 | 83 | 440 | 363 | 824 | 318 | 458 | 1,440 | 111 | 183 | 1,646 | 944 | 1,009 | 1,069 |
| 16,001 - 20,000 | D/ | A/ | 13 | 403 | 296 | 734 | 319 | 417 | 1,308 | D/ | D/ | 1,487 | 832 | 866 | 1,041 |
| 20,001 - 24,000 | D/ | D/ | 596 | D/ | D/ | 579 | 295 | 327 | 1,107 | D/ | D/ | 1,321 | 890 | 759 | 852 |
| 24,001 - 28,000 | 0 | 0 | 0 | 493 | 205 | 417 | 323 | 289 | 893 | 124 | 141 | 1,136 | 940 | 635 | 675 |
| 28,001 - 32,000 | 0 | 0 | 0 | 454 | 124 | 273 | D/ | D/ | 657 | 87 | 81 | 931 | D/ | D/ | 468 |
| 32,001 - 36,000 | 0 | 0 | 0 | 311 | 39 | 125 | D/ | D/ | 467 | D/ | D/ | 705 | 667 | 230 | 344 |
| 36,001 - 40,000 | 0 | 0 | 0 | 59 | 6 | 107 | 199 | 52 | 263 | 94 | 46 | 495 | 352 | 105 | 299 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 4 | D/ | D/ | 169 | 66 | 19 | 286 | 178 | 37 | 208 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 31 | 1 | 42 | 59 | 8 | 135 | 90 | 9 | 103 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 12 | D/ | A/ | 12 |
| TOTALS | 2,269 | \$238 | \$105 | 3,962 | \$2,150 | \$543 | 2,819 | \$2,441 | \$866 | 1,112 | \$1,087 | \$977 | 10,162 | \$5,916 | \$582 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Rockland County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 938 | \$59 | \$63 | 211 | \$51 | \$240 | 117 | \$30 | \$259 | 55 | \$16 | \$284 | 1,321 | \$156 | \$118 |
| 4,001 - 8,000 | 1,260 | 151 | 120 | 474 | 291 | 614 | 196 | 140 | 715 | 110 | 92 | 837 | 2,040 | 675 | 331 |
| 8,001 - 12,000 | 1,017 | 65 | 64 | 1,041 | 901 | 866 | 499 | 605 | 1,213 | 618 | 895 | 1,449 | 3,175 | 2,468 | 777 |
| 12,001 - 16,000 | 146 | 15 | 99 | 800 | 673 | 842 | 731 | 1,045 | 1,429 | 1,098 | 1,837 | 1,673 | 2,775 | 3,570 | 1,287 |
| 16,001 - 20,000 | 18 | 3 | 155 | 707 | 530 | 749 | 478 | 641 | 1,340 | 572 | 926 | 1,619 | 1,775 | 2,099 | 1,182 |
| 20,001 - 24,000 | D/ | D/ | 1,065 | D/ | D/ | 612 | 400 | 455 | 1,138 | D/ | D/ | 1,479 | 1,438 | 1,426 | 991 |
| 24,001 - 28,000 | 0 | 0 | 0 | 567 | 253 | 445 | 397 | 363 | 913 | 261 | 315 | 1,206 | 1,225 | 930 | 759 |
| 28,001 - 32,000 | D/ | D/ | 749 | 553 | 152 | 275 | 361 | 253 | 700 | D/ | D/ | 958 | 1,123 | 604 | 538 |
| 32,001 - 36,000 | D/ | A/ | 83 | 380 | 49 | 128 | 333 | 155 | 465 | D/ | D/ | 745 | 894 | 338 | 378 |
| 36,001 - 40,000 | 0 | 0 | 0 | 90 | 9 | 105 | 257 | 65 | 254 | 168 | 90 | 533 | 515 | 164 | 319 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 8 | 103 | 18 | 179 | D/ | D/ | 745 | D/ | D/ | 254 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 27 | 1 | 47 | 79 | 12 | 158 | 106 | 14 | 130 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 8 | D/ | A/ | 8 |
| TOTALS | 3,384 | \$297 | \$88 | 5,480 | \$3,307 | \$603 | 3,899 | \$3,772 | \$967 | 3,887 | \$5,133 | \$1,320 | 16,650 | \$12,509 | \$751 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

St. Lawrence County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 596 | \$103 | \$172 | 246 | \$53 | \$217 | 116 | \$31 | \$267 | 51 | \$13 | \$261 | 1,009 | \$200 | \$199 |
| 4,001 - 8,000 | 584 | 67 | 115 | 295 | 176 | 596 | 163 | 118 | 722 | 93 | 75 | 804 | 1,135 | 435 | 384 |
| 8,001 - 12,000 | 478 | 31 | 65 | 414 | 359 | 868 | 244 | 290 | 1,188 | 117 | 153 | 1,308 | 1,253 | 833 | 665 |
| 12,001 - 16,000 | 101 | 9 | 86 | 404 | 328 | 813 | 302 | 425 | 1,408 | 130 | 214 | 1,644 | 937 | 976 | 1,042 |
| 16,001 - 20,000 | 10 | 2 | 181 | 404 | 297 | 735 | 288 | 365 | 1,267 | 130 | 203 | 1,560 | 832 | 866 | 1,041 |
| 20,001 - 24,000 | D/ | D/ | 363 | D/ | D/ | 593 | 270 | 301 | 1,116 | 120 | 159 | 1,324 | 765 | 682 | 891 |
| 24,001 - 28,000 | 0 | 0 | 0 | 311 | 141 | 453 | 226 | 207 | 915 | 101 | 119 | 1,177 | 638 | 466 | 731 |
| 28,001 - 32,000 | D/ | A/ | 303 | D/ | D/ | 300 | 200 | 147 | 733 | 86 | 77 | 898 | 580 | 312 | 538 |
| 32,001 - 36,000 | 0 | 0 | 0 | 188 | 28 | 148 | 165 | 89 | 537 | 75 | 55 | 737 | 428 | 172 | 401 |
| 36,001 - 40,000 | 0 | 0 | 0 | 69 | 8 | 121 | 158 | 50 | 317 | 73 | 38 | 514 | 300 | 96 | 320 |
| 40,001 - 44,000 | 0 | 0 | 0 | 0 | 0 | 0 | 91 | 15 | 169 | 50 | 17 | 331 | 141 | 32 | 226 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 28 | 1 | 40 | 48 | 6 | 120 | 76 | 7 | 90 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 1,773 | \$213 | \$120 | 2,996 | \$1,700 | \$567 | 2,251 | \$2,039 | \$906 | 1,074 | \$1,128 | \$1,050 | 8,094 | \$5,079 | \$627 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Saratoga County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 855 | \$96 | \$113 | 244 | \$56 | \$228 | 94 | \$26 | \$274 | 33 | \$11 | \$337 | 1,226 | \$189 | \$154 |
| 4,001 - 8,000 | 928 | 111 | 120 | 413 | 248 | 601 | 183 | 133 | 726 | 65 | 52 | 806 | 1,589 | 544 | 343 |
| 8,001 - 12,000 | 799 | 45 | 57 | 518 | 445 | 859 | 258 | 306 | 1,187 | 84 | 113 | 1,346 | 1,659 | 910 | 548 |
| 12,001 - 16,000 | 97 | 10 | 100 | 475 | 389 | 820 | 308 | 427 | 1,387 | 123 | 195 | 1,587 | 1,003 | 1,022 | 1,019 |
| 16,001 - 20,000 | D/ | A/ | 25 | 521 | 386 | 741 | 292 | 378 | 1,296 | D/ | D/ | 1,481 | 931 | 927 | 996 |
| 20,001 - 24,000 | D/ | D/ | 773 | 509 | 299 | 587 | 284 | 305 | 1,074 | D/ | D/ | 1,348 | 909 | 760 | 836 |
| 24,001 - 28,000 | D/ | D/ | 538 | 471 | 202 | 430 | 290 | 266 | 917 | 105 | 118 | 1,125 | D/ | D/ | 677 |
| 28,001 - 32,000 | D/ | A/ | 193 | 437 | 115 | 262 | 283 | 197 | 696 | D/ | D/ | 941 | 833 | 417 | 501 |
| 32,001 - 36,000 | D/ | A/ | 160 | D/ | D/ | 132 | 275 | 139 | 504 | 106 | 75 | 705 | 724 | 259 | 357 |
| 36,001 - 40,000 | D/ | A/ | 100 | 97 | 10 | 106 | 228 | 69 | 302 | 96 | 48 | 501 | D/ | D/ | 302 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 10 | 117 | 22 | 191 | 73 | 23 | 310 | D/ | D/ | 232 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 1 | 43 | 81 | 11 | 138 | 110 | 12 | 113 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 11 | D/ | A/ | 11 |
| TOTALS | 2,692 | \$264 | \$98 | 4,031 | \$2,196 | \$545 | 2,641 | \$2,269 | \$859 | 1,107 | \$1,070 | \$966 | 10,471 | \$5,799 | \$554 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Schenectady County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 737 | \$85 | \$116 | 329 | \$76 | \$233 | 189 | \$51 | \$268 | 77 | \$22 | \$292 | 1,332 | \$235 | \$176 |
| 4,001 - 8,000 | 849 | 100 | 118 | 479 | 290 | 605 | 265 | 189 | 713 | 97 | 78 | 804 | 1,690 | 657 | 389 |
| 8,001 - 12,000 | 628 | 36 | 57 | 652 | 567 | 870 | 420 | 496 | 1,180 | 138 | 181 | 1,314 | 1,838 | 1,280 | 696 |
| 12,001 - 16,000 | 68 | 8 | 112 | 533 | 445 | 836 | 435 | 618 | 1,421 | 160 | 260 | 1,627 | 1,196 | 1,331 | 1,113 |
| 16,001 - 20,000 | D/ | D/ | 132 | D/ | D/ | 744 | 340 | 444 | 1,305 | 143 | 219 | 1,534 | D/ | D/ | 1,041 |
| 20,001 - 24,000 | 0 | 0 | 0 | 564 | 323 | 572 | 387 | 422 | 1,091 | 149 | 193 | 1,296 | 1,100 | 938 | 853 |
| 24,001 - 28,000 | 0 | 0 | 0 | 507 | 215 | 423 | 371 | 324 | 873 | 137 | 151 | 1,099 | 1,015 | 689 | 679 |
| 28,001 - 32,000 | D/ | D/ | 1,084 | D/ | D/ | 263 | 286 | 197 | 690 | 124 | 112 | 905 | 844 | 425 | 503 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 123 | D/ | D/ | 483 | 112 | 74 | 657 | 682 | 231 | 339 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 107 | D/ | D/ | 274 | 97 | 48 | 495 | 367 | 110 | 300 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 11 | D/ | D/ | 187 | D/ | D/ | 288 | 188 | 43 | 229 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 49 | D/ | D/ | 44 | 48 | 7 | 140 | 70 | 8 | 110 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 16 | D/ | A/ | 16 |
| TOTALS | 2,289 | \$231 | \$101 | 4,420 | \$2,466 | \$558 | 3,256 | \$2,932 | \$900 | 1,368 | \$1,370 | \$1,002 | 11,333 | \$6,999 | \$618 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Schoharie County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 151 | \$18 | \$120 | 46 | \$9 | \$191 | 27 | \$7 | \$250 | 13 | \$5 | \$349 | 237 | \$38 | \$161 |
| 4,001 - 8,000 | 187 | 23 | 121 | 88 | 55 | 626 | 31 | 21 | 677 | 12 | 10 | 842 | 318 | 109 | 342 |
| 8,001 - 12,000 | 145 | 10 | 72 | 110 | 95 | 859 | 51 | 60 | 1,175 | 24 | 30 | 1,271 | 330 | 195 | 592 |
| 12,001 - 16,000 | 21 | 2 | 93 | 93 | 77 | 830 | 54 | 77 | 1,424 | 24 | 38 | 1,602 | 192 | 194 | 1,013 |
| 16,001 - 20,000 | D/ | A/ | 21 | D/ | D/ | 731 | 49 | 62 | 1,268 | 29 | 44 | 1,520 | 173 | 172 | 995 |
| 20,001 - 24,000 | 0 | 0 | 0 | 90 | 53 | 588 | 47 | 51 | 1,083 | D/ | D/ | 1,359 | D/ | D/ | 841 |
| 24,001 - 28,000 | 0 | 0 | 0 | D/ | D/ | 438 | 68 | 62 | 912 | D/ | D/ | 1,069 | 168 | 125 | 747 |
| 28,001 - 32,000 | D/ | D/ | 552 | 72 | 22 | 299 | 42 | 31 | 733 | D/ | D/ | 922 | 132 | 69 | 519 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 153 | 46 | 23 | 509 | D/ | D/ | 776 | 116 | 53 | 461 |
| 36,001 - 40,000 | 0 | 0 | 0 | 16 | 2 | 120 | 43 | 12 | 279 | 25 | 14 | 544 | 84 | 28 | 327 |
| 40,001 - 44,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | D/ | 196 | 11 | 3 | 305 | D/ | D/ | 230 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 47 | D/ | D/ | 100 | 23 | 2 | 82 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 510 | \$54 | \$105 | 713 | \$414 | \$580 | 491 | \$411 | \$837 | 254 | \$249 | \$980 | 1,968 | \$1,128 | \$573 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Schuyler County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 133 | \$14 | \$102 | D/ | D/ | \$235 | 21 | \$6 | \$289 | D/ | D/ | \$154 | 210 | \$32 | \$153 |
| 4,001 - 8,000 | 141 | 16 | 114 | D/ | D/ | 607 | 32 | 23 | 720 | D/ | D/ | 872 | 253 | 90 | 356 |
| 8,001 - 12,000 | 103 | 6 | 60 | 80 | 68 | 856 | 40 | 48 | 1,211 | 13 | 17 | 1,338 | 236 | 140 | 595 |
| 12,001 - 16,000 | D/ | D/ | 72 | D/ | D/ | 815 | 46 | 66 | 1,432 | 23 | 34 | 1,482 | D/ | D/ | 1,005 |
| 16,001 - 20,000 | D/ | D/ | 432 | D/ | D/ | 728 | 45 | 61 | 1,358 | 16 | 24 | 1,505 | 138 | 141 | 1,019 |
| 20,001 - 24,000 | 0 | 0 | 0 | 73 | 43 | 592 | 42 | 48 | 1,132 | 26 | 34 | 1,322 | 141 | 125 | 887 |
| 24,001 - 28,000 | 0 | 0 | 0 | 51 | 21 | 418 | 34 | 32 | 934 | 14 | 16 | 1,154 | 99 | 69 | 700 |
| 28,001 - 32,000 | 0 | 0 | 0 | 34 | 11 | 328 | 26 | 19 | 745 | 19 | 19 | 1,022 | 79 | 50 | 632 |
| 32,001 - 36,000 | 0 | 0 | 0 | 31 | 6 | 182 | 36 | 19 | 541 | D/ | D/ | 834 | D/ | D/ | 459 |
| 36,001 - 40,000 | 0 | 0 | 0 | 12 | 1 | 78 | D/ | D/ | 322 | D/ | D/ | 465 | 55 | 17 | 315 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 8 | 15 | 4 | 233 | D/ | D/ | 297 | D/ | D/ | 249 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 13 | D/ | D/ | 117 | D/ | D/ | 94 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 399 | \$38 | \$96 | 541 | \$311 | \$575 | 364 | \$334 | \$918 | 188 | \$182 | \$969 | 1,492 | \$866 | \$580 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Seneca County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Total | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 193 | \$32 | \$163 | 53 | \$11 | \$216 | 30 | \$8 | \$267 | 14 | \$3 | \$211 | 290 | \$54 | \$186 |
| 4,001 - 8,000 | 190 | 22 | 114 | 93 | 56 | 602 | 56 | 40 | 718 | 20 | 15 | 747 | 359 | 133 | 370 |
| 8,001 - 12,000 | 139 | 8 | 58 | 119 | 103 | 866 | 69 | 83 | 1,202 | 25 | 33 | 1,324 | 352 | 227 | 645 |
| 12,001 - 16,000 | D/ | D/ | 114 | 133 | 108 | 816 | D/ | D/ | 1,392 | 30 | 48 | 1,603 | 277 | 274 | 991 |
| 16,001 - 20,000 | D/ | D/ | 219 | 132 | 95 | 723 | D/ | D/ | 1,293 | 25 | 38 | 1,531 | 248 | 247 | 996 |
| 20,001 - 24,000 | 0 | 0 | 0 | D/ | D/ | 562 | 81 | 87 | 1,075 | D/ | D/ | 1,333 | 258 | 216 | 837 |
| 24,001 - 28,000 | 0 | 0 | 0 | 106 | 46 | 436 | 65 | 63 | 963 | 32 | 37 | 1,148 | 203 | 145 | 717 |
| 28,001 - 32,000 | 0 | 0 | 0 | D/ | D/ | 279 | 68 | 46 | 677 | D/ | D/ | 1,071 | D/ | D/ | 530 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 163 | 48 | 24 | 505 | 28 | 21 | 748 | D/ | D/ | 384 |
| 36,001 - 40,000 | 0 | 0 | 0 | 28 | 3 | 116 | 40 | 11 | 283 | 21 | 11 | 513 | 89 | 25 | 284 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 8 | 24 | 4 | 169 | 27 | 9 | 348 | D/ | D/ | 250 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | A/ | 45 | 10 | 2 | 155 | 21 | 2 | 97 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 16 | D/ | A/ | 16 |
| TOTALS | 558 | \$66 | \$118 | 965 | \$538 | \$557 | 661 | \$594 | \$898 | 293 | \$291 | \$993 | 2,477 | \$1,488 | \$601 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Steuben County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Total | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 611 | \$101 | \$166 | 225 | \$51 | \$226 | 115 | \$28 | \$246 | 57 | \$19 | \$328 | 1,008 | \$199 | \$198 |
| 4,001 - 8,000 | 575 | 66 | 115 | 315 | 191 | 607 | 158 | 112 | 706 | 80 | 64 | 794 | 1,128 | 432 | 383 |
| 8,001 - 12,000 | 460 | 27 | 60 | 405 | 346 | 855 | 246 | 289 | 1,175 | 103 | 133 | 1,288 | 1,214 | 796 | 655 |
| 12,001 - 16,000 | 72 | 7 | 99 | 376 | 307 | 816 | 288 | 405 | 1,405 | 122 | 196 | 1,609 | 858 | 915 | 1,066 |
| 16,001 - 20,000 | 10 | 1 | 96 | 355 | 265 | 745 | 270 | 352 | 1,303 | 105 | 155 | 1,476 | 740 | 772 | 1,044 |
| 20,001 - 24,000 | 0 | 0 | 0 | D/ | D/ | 600 | 235 | 273 | 1,160 | D/ | D/ | 1,329 | 648 | 594 | 917 |
| 24,001 - 28,000 | D/ | D/ | 383 | 292 | 132 | 452 | D/ | D/ | 930 | 87 | 97 | 1,114 | 596 | 430 | 721 |
| 28,001 - 32,000 | D/ | D/ | 248 | 257 | 73 | 284 | D/ | D/ | 706 | 96 | 94 | 976 | 546 | 302 | 553 |
| 32,001 - 36,000 | 0 | 0 | 0 | 173 | 27 | 155 | D/ | D/ | 516 | D/ | D/ | 715 | 431 | 179 | 416 |
| 36,001 - 40,000 | 0 | 0 | 0 | 58 | 6 | 103 | D/ | D/ | 310 | D/ | D/ | 509 | 299 | 97 | 324 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 16 | D/ | D/ | 181 | D/ | D/ | 317 | D/ | D/ | 226 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | 1 | 48 | 44 | 6 | 128 | 67 | 7 | 101 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 11 | D/ | A/ | 11 |
| TOTALS | 1,733 | \$204 | \$118 | 2,777 | \$1,585 | \$571 | 2,142 | \$1,941 | \$906 | 1,039 | \$1,026 | \$988 | 7,691 | \$4,757 | \$618 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Suffolk County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 4,800 | \$323 | \$67 | 1,358 | \$308 | \$227 | 615 | \$156 | \$253 | 229 | \$66 | \$290 | 7,002 | \$853 | \$122 |
| 4,001 - 8,000 | 6,888 | 820 | 119 | 2,798 | 1,715 | 613 | 1,095 | 785 | 717 | 419 | 334 | 797 | 11,200 | 3,654 | 326 |
| 8,001 - 12,000 | 5,731 | 334 | 58 | 4,920 | 4,252 | 864 | 1,979 | 2,311 | 1,168 | 648 | 849 | 1,310 | 13,278 | 7,746 | 583 |
| 12,001 - 16,000 | 697 | 63 | 91 | 4,301 | 3,530 | 821 | 3,238 | 4,537 | 1,401 | 898 | 1,407 | 1,567 | 9,134 | 9,536 | 1,044 |
| 16,001 - 20,000 | 88 | 9 | 100 | 4,054 | 3,007 | 742 | 2,749 | 3,543 | 1,289 | 864 | 1,283 | 1,485 | 7,755 | 7,841 | 1,011 |
| 20,001 - 24,000 | 17 | 10 | 611 | 3,841 | 2,244 | 584 | 2,535 | 2,800 | 1,104 | 861 | 1,123 | 1,304 | 7,254 | 6,177 | 852 |
| 24,001 - 28,000 | 10 | 6 | 617 | 3,533 | 1,507 | 426 | 2,445 | 2,161 | 884 | 855 | 927 | 1,084 | 6,843 | 4,601 | 672 |
| 28,001 - 32,000 | D/ | D/ | 384 | D/ | D/ | 265 | 2,289 | 1,542 | 674 | 863 | 762 | 883 | 6,375 | 3,158 | 495 |
| 32,001 - 36,000 | D/ | A/ | 69 | D/ | D/ | 127 | 2,060 | 980 | 475 | 859 | 599 | 698 | 5,230 | 1,873 | 358 |
| 36,001 - 40,000 | D/ | A/ | 165 | 496 | 52 | 105 | D/ | D/ | 255 | 752 | 349 | 465 | 2,842 | 808 | 284 |
| 40,001 - 44,000 | D/ | A/ | 121 | 34 | A/ | 11 | D/ | D/ | 174 | 526 | 146 | 277 | 1,235 | 263 | 213 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 2 | D/ | D/ | 37 | 338 | 47 | 139 | 474 | 52 | 110 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | A/ | 8 | 13 | A/ | 8 |
| TOTALS | 18,240 | \$1,568 | \$86 | 30,863 | \$17,762 | \$575 | 21,407 | \$19,342 | \$904 | 8,125 | \$7,892 | \$971 | 78,635 | \$46,564 | \$592 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Sullivan County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 388 | \$34 | \$89 | 140 | \$35 | \$249 | 76 | \$22 | \$287 | 30 | \$8 | \$273 | 634 | \$99 | \$156 |
| 4,001 - 8,000 | 495 | 58 | 117 | 243 | 150 | 618 | 140 | 100 | 715 | 62 | 50 | 812 | 940 | 358 | 381 |
| 8,001 - 12,000 | 346 | 21 | 61 | 331 | 288 | 871 | 202 | 229 | 1,133 | 88 | 119 | 1,349 | 967 | 657 | 679 |
| 12,001 - 16,000 | 63 | 6 | 92 | 301 | 249 | 826 | 241 | 343 | 1,424 | 134 | 216 | 1,614 | 739 | 814 | 1,101 |
| 16,001 - 20,000 | D/ | A/ | 31 | D/ | D/ | 735 | 201 | 266 | 1,321 | D/ | D/ | 1,527 | 603 | 645 | 1,070 |
| 20,001 - 24,000 | D/ | D/ | 563 | 282 | 166 | 589 | 229 | 251 | 1,096 | D/ | D/ | 1,214 | 610 | 537 | 880 |
| 24,001 - 28,000 | 0 | 0 | 0 | 254 | 112 | 439 | 192 | 168 | 875 | 83 | 91 | 1,099 | 529 | 371 | 701 |
| 28,001 - 32,000 | 0 | 0 | 0 | 237 | 63 | 266 | 165 | 111 | 670 | 85 | 77 | 907 | 487 | 251 | 515 |
| 32,001 - 36,000 | 0 | 0 | 0 | 148 | 23 | 154 | D/ | D/ | 474 | D/ | D/ | 670 | 355 | 136 | 384 |
| 36,001 - 40,000 | 0 | 0 | 0 | 43 | 5 | 107 | 104 | 26 | 249 | 54 | 27 | 498 | 201 | 57 | 285 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 17 | 47 | 8 | 171 | D/ | D/ | 317 | 90 | 21 | 234 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 42 | D/ | D/ | 140 | 42 | 5 | 121 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 1,301 | \$120 | \$92 | 2,262 | \$1,297 | \$573 | 1,733 | \$1,584 | \$914 | 901 | \$951 | \$1,056 | 6,197 | \$3,952 | \$638 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Tioga County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 265 | \$38 | \$142 | 84 | \$18 | \$209 | 46 | \$11 | \$243 | 14 | \$5 | \$362 | 409 | \$72 | \$175 |
| 4,001 - 8,000 | 282 | 33 | 115 | 123 | 73 | 592 | 85 | 62 | 726 | 30 | 25 | 819 | 520 | 192 | 368 |
| 8,001 - 12,000 | 222 | 14 | 62 | 178 | 155 | 872 | 116 | 140 | 1,203 | 52 | 69 | 1,330 | 568 | 378 | 665 |
| 12,001 - 16,000 | D/ | D/ | 102 | 172 | 142 | 823 | 116 | 163 | 1,408 | D/ | D/ | 1,629 | 395 | 404 | 1,024 |
| 16,001 - 20,000 | D/ | A/ | 28 | 198 | 147 | 743 | D/ | D/ | 1,278 | 44 | 68 | 1,535 | 365 | 368 | 1,008 |
| 20,001 - 24,000 | 0 | 0 | 0 | 201 | 120 | 598 | 94 | 109 | 1,158 | 60 | 81 | 1,350 | 355 | 310 | 874 |
| 24,001 - 28,000 | 0 | 0 | 0 | 173 | 80 | 461 | 115 | 105 | 914 | 51 | 62 | 1,225 | 339 | 247 | 730 |
| 28,001 - 32,000 | D/ | D/ | 371 | D/ | D/ | 275 | 96 | 70 | 734 | 44 | 41 | 921 | 269 | 147 | 545 |
| 32,001 - 36,000 | 0 | 0 | 0 | 107 | 18 | 172 | 88 | 47 | 533 | D/ | D/ | 792 | D/ | D/ | 407 |
| 36,001 - 40,000 | 0 | 0 | 0 | 37 | 4 | 109 | D/ | D/ | 287 | D/ | D/ | 561 | D/ | D/ | 325 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 12 | D/ | D/ | 182 | D/ | D/ | 320 | 87 | 20 | 234 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 1 | 36 | 32 | 5 | 155 | 49 | 6 | 114 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 12 | D/ | A/ | 12 |
| TOTALS | 823 | \$90 | \$109 | 1,403 | \$792 | \$564 | 1,028 | \$895 | \$870 | 509 | \$518 | \$1,017 | 3,763 | \$2,294 | \$610 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Tompkins County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 491 | \$46 | \$94 | 119 | \$24 | \$204 | 72 | \$20 | \$275 | 23 | \$9 | \$371 | 705 | \$99 | \$140 |
| 4,001 - 8,000 | 510 | 60 | 117 | 188 | 116 | 617 | 102 | 75 | 732 | 40 | 33 | 834 | 840 | 284 | 338 |
| 8,001 - 12,000 | 440 | 24 | 54 | 251 | 217 | 865 | 128 | 145 | 1,136 | 66 | 86 | 1,308 | 885 | 472 | 534 |
| 12,001 - 16,000 | 56 | 5 | 96 | 244 | 201 | 825 | 160 | 227 | 1,418 | 50 | 79 | 1,578 | 510 | 512 | 1,005 |
| 16,001 - 20,000 | D/ | D/ | 303 | 209 | 157 | 750 | 131 | 169 | 1,287 | D/ | D/ | 1,488 | 396 | 405 | 1,023 |
| 20,001 - 24,000 | 0 | 0 | 0 | 214 | 129 | 603 | 139 | 153 | 1,101 | 60 | 79 | 1,312 | 413 | 361 | 874 |
| 24,001 - 28,000 | D/ | A/ | 212 | 194 | 86 | 445 | D/ | D/ | 912 | 50 | 60 | 1,205 | 350 | 243 | 693 |
| 28,001 - 32,000 | D/ | D/ | 622 | 179 | 52 | 291 | 114 | 83 | 732 | D/ | D/ | 956 | 336 | 176 | 525 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 160 | D/ | D/ | 516 | 49 | 38 | 771 | D/ | D/ | 403 |
| 36,001 - 40,000 | 0 | 0 | 0 | 46 | 5 | 109 | D/ | D/ | 326 | 53 | 28 | 525 | D/ | D/ | 329 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 10 | 57 | 11 | 200 | 34 | 11 | 327 | D/ | D/ | 231 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 1 | 40 | 23 | 3 | 148 | 36 | 4 | 109 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 5 | D/ | A/ | 5 |
| TOTALS | 1,502 | \$136 | \$91 | 1,777 | \$1,008 | \$567 | 1,237 | \$1,071 | \$866 | 545 | \$545 | \$1,000 | 5,061 | \$2,761 | \$546 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Ulster County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 1,139 | \$98 | \$86 | 269 | \$59 | \$221 | 104 | \$27 | \$263 | 59 | \$16 | \$276 | 1,571 | \$201 | \$128 |
| 4,001 - 8,000 | 1,132 | 136 | 120 | 451 | 274 | 607 | 216 | 154 | 714 | 84 | 71 | 843 | 1,883 | 635 | 337 |
| 8,001 - 12,000 | 912 | 54 | 59 | 639 | 555 | 869 | 332 | 385 | 1,158 | 99 | 132 | 1,332 | 1,982 | 1,125 | 568 |
| 12,001 - 16,000 | 103 | 10 | 100 | 544 | 448 | 823 | 381 | 547 | 1,437 | 137 | 220 | 1,608 | 1,165 | 1,226 | 1,052 |
| 16,001 - 20,000 | 22 | 1 | 24 | 508 | 371 | 731 | 312 | 409 | 1,311 | 127 | 191 | 1,501 | 969 | 971 | 1,002 |
| 20,001 - 24,000 | D/ | A/ | 309 | D/ | D/ | 583 | 305 | 338 | 1,107 | D/ | D/ | 1,327 | 976 | 823 | 843 |
| 24,001 - 28,000 | D/ | A/ | 448 | D/ | D/ | 431 | 321 | 296 | 921 | 109 | 119 | 1,094 | 941 | 635 | 675 |
| 28,001 - 32,000 | D/ | D/ | 358 | D/ | D/ | 275 | 274 | 191 | 698 | 116 | 108 | 934 | 817 | 417 | 511 |
| 32,001 - 36,000 | 0 | 0 | 0 | 309 | 44 | 141 | 244 | 117 | 479 | 96 | 67 | 701 | 649 | 228 | 351 |
| 36,001 - 40,000 | D/ | A/ | 35 | 91 | 9 | 103 | D/ | D/ | 280 | 92 | 46 | 502 | D/ | D/ | 291 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 76 | D/ | D/ | 175 | 96 | 28 | 296 | D/ | D/ | 235 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | 1 | 32 | 41 | 5 | 124 | 64 | 6 | 91 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 12 | D/ | A/ | 12 |
| TOTALS | 3,313 | \$300 | \$91 | 4,293 | \$2,414 | \$562 | 2,799 | \$2,536 | \$906 | 1,186 | \$1,173 | \$989 | 11,591 | \$6,423 | \$554 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Warren County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 404 | \$50 | \$125 | 123 | \$29 | \$233 | 62 | \$18 | \$287 | 28 | \$8 | \$286 | 617 | \$105 | \$170 |
| 4,001 - 8,000 | 487 | 57 | 116 | 211 | 128 | 607 | 96 | 69 | 718 | 29 | 24 | 823 | 823 | 277 | 337 |
| 8,001 - 12,000 | 380 | 22 | 59 | 237 | 204 | 861 | 143 | 169 | 1,179 | 57 | 73 | 1,278 | 817 | 468 | 573 |
| 12,001 - 16,000 | 53 | 4 | 81 | 220 | 181 | 824 | 163 | 228 | 1,396 | 52 | 83 | 1,592 | 488 | 496 | 1,016 |
| 16,001 - 20,000 | D/ | D/ | 137 | D/ | D/ | 726 | 146 | 188 | 1,287 | 58 | 88 | 1,526 | 453 | 454 | 1,002 |
| 20,001 - 24,000 | 0 | 0 | 0 | 267 | 160 | 598 | 134 | 146 | 1,090 | 61 | 79 | 1,303 | 462 | 385 | 834 |
| 24,001 - 28,000 | D/ | A/ | 393 | D/ | D/ | 442 | 118 | 105 | 891 | 42 | 50 | 1,192 | 379 | 252 | 665 |
| 28,001 - 32,000 | 0 | 0 | 0 | 184 | 52 | 282 | 104 | 74 | 715 | 49 | 49 | 991 | 337 | 175 | 519 |
| 32,001 - 36,000 | 0 | 0 | 0 | 141 | 22 | 158 | 95 | 53 | 555 | 39 | 30 | 774 | 275 | 105 | 382 |
| 36,001 - 40,000 | 0 | 0 | 0 | 36 | 4 | 113 | 76 | 24 | 310 | 46 | 26 | 565 | 158 | 54 | 339 |
| 40,001 - 44,000 | D/ | A/ | 38 | D/ | A/ | 16 | 56 | 10 | 178 | 35 | 11 | 302 | 98 | 21 | 211 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | A/ | 33 | 24 | 3 | 142 | 37 | 4 | 103 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 1,332 | \$135 | \$101 | 1,886 | \$1,053 | \$558 | 1,206 | \$1,083 | \$898 | 520 | \$524 | \$1,008 | 4,944 | \$2,795 | \$565 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Washington County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 377 | \$49 | \$130 | 123 | \$29 | \$238 | 59 | \$15 | \$252 | 29 | \$9 | \$301 | 588 | \$102 | \$173 |
| 4,001 - 8,000 | 354 | 41 | 117 | 195 | 121 | 619 | 91 | 66 | 720 | 52 | 42 | 811 | 692 | 270 | 390 |
| 8,001 - 12,000 | 281 | 18 | 63 | 215 | 184 | 858 | 121 | 143 | 1,182 | 49 | 64 | 1,314 | 666 | 409 | 615 |
| 12,001 - 16,000 | 71 | 7 | 98 | 248 | 204 | 822 | 171 | 244 | 1,427 | 74 | 122 | 1,644 | 564 | 577 | 1,022 |
| 16,001 - 20,000 | D/ | A/ | 23 | D/ | D/ | 736 | 159 | 205 | 1,291 | 50 | 75 | 1,505 | 431 | 440 | 1,020 |
| 20,001 - 24,000 | D/ | D/ | 568 | 229 | 139 | 608 | 148 | 162 | 1,093 | D/ | D/ | 1,352 | 435 | 378 | 868 |
| 24,001 - 28,000 | 0 | 0 | 0 | 218 | 95 | 435 | 131 | 122 | 933 | 64 | 71 | 1,112 | 413 | 288 | 698 |
| 28,001 - 32,000 | 0 | 0 | 0 | 169 | 50 | 296 | 105 | 78 | 744 | 56 | 52 | 929 | 330 | 180 | 546 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 152 | 100 | 51 | 509 | D/ | D/ | 826 | 276 | 109 | 396 |
| 36,001 - 40,000 | 0 | 0 | 0 | 41 | 5 | 113 | 112 | 34 | 306 | 46 | 27 | 586 | 199 | 66 | 331 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 4 | 47 | 8 | 171 | D/ | D/ | 308 | D/ | D/ | 234 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 1 | 33 | 38 | 5 | 143 | 54 | 6 | 110 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 4 | D/ | A/ | 4 |
| TOTALS | 1,091 | \$116 | \$107 | 1,786 | \$1,006 | \$563 | 1,260 | \$1,128 | \$896 | 612 | \$597 | \$976 | 4,749 | \$2,848 | \$600 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Wayne County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 464 | \$60 | \$130 | 181 | \$43 | \$237 | 86 | \$21 | \$247 | 45 | \$14 | \$302 | 776 | \$138 | \$178 |
| 4,001 - 8,000 | 472 | 53 | 113 | 294 | 177 | 602 | 158 | 112 | 711 | 60 | 49 | 811 | 984 | 391 | 398 |
| 8,001 - 12,000 | 418 | 24 | 58 | 360 | 312 | 866 | 196 | 233 | 1,188 | 97 | 125 | 1,285 | 1,071 | 693 | 647 |
| 12,001 - 16,000 | 77 | 7 | 85 | 350 | 286 | 816 | 217 | 305 | 1,405 | 90 | 141 | 1,564 | 734 | 738 | 1,005 |
| 16,001 - 20,000 | D/ | A/ | 20 | D/ | D/ | 739 | 250 | 315 | 1,262 | 97 | 150 | 1,548 | 720 | 735 | 1,021 |
| 20,001 - 24,000 | D/ | A/ | 474 | 328 | 194 | 591 | 214 | 236 | 1,105 | D/ | D/ | 1,342 | 634 | 553 | 872 |
| 24,001 - 28,000 | D/ | A/ | 476 | 291 | 124 | 426 | 203 | 185 | 911 | D/ | D/ | 1,101 | 605 | 431 | 712 |
| 28,001 - 32,000 | 0 | 0 | 0 | 259 | 72 | 280 | 175 | 126 | 718 | 91 | 83 | 907 | 525 | 281 | 535 |
| 32,001 - 36,000 | 0 | 0 | 0 | 193 | 28 | 143 | 204 | 106 | 519 | 99 | 72 | 724 | 496 | 205 | 414 |
| 36,001 - 40,000 | 0 | 0 | 0 | 66 | 8 | 122 | 144 | 44 | 308 | D/ | D/ | 517 | D/ | D/ | 332 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 10 | 96 | 18 | 189 | D/ | D/ | 328 | 190 | 48 | 253 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 1 | 48 | 47 | 7 | 144 | 63 | 8 | 120 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 9 | D/ | A/ | 9 |
| TOTALS | 1,441 | \$145 | \$101 | 2,690 | \$1,513 | \$562 | 1,959 | \$1,703 | \$869 | 1,015 | \$961 | \$946 | 7,105 | \$4,322 | \$608 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Westchester County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 2,577 | \$166 | \$64 | 873 | \$202 | \$232 | 359 | \$101 | \$281 | 115 | \$35 | \$302 | 3,924 | \$503 | \$128 |
| 4,001 - 8,000 | 4,159 | 501 | 120 | 1,894 | 1,165 | 615 | 768 | 558 | 727 | 217 | 173 | 799 | 7,038 | 2,397 | 341 |
| 8,001 - 12,000 | 3,507 | 222 | 63 | 3,282 | 2,859 | 871 | 1,331 | 1,554 | 1,167 | 409 | 552 | 1,350 | 8,529 | 5,186 | 608 |
| 12,001 - 16,000 | 402 | 35 | 86 | 2,566 | 2,123 | 827 | 2,035 | 2,878 | 1,414 | 579 | 936 | 1,617 | 5,582 | 5,972 | 1,070 |
| 16,001 - 20,000 | 75 | 10 | 139 | 2,235 | 1,659 | 742 | 1,494 | 1,953 | 1,307 | 496 | 744 | 1,500 | 4,300 | 4,366 | 1,015 |
| 20,001 - 24,000 | D/ | D/ | 579 | 2,169 | 1,259 | 580 | 1,379 | 1,516 | 1,099 | D/ | D/ | 1,319 | D/ | D/ | 846 |
| 24,001 - 28,000 | D/ | D/ | 499 | D/ | D/ | 424 | 1,381 | 1,230 | 891 | 461 | 508 | 1,102 | 3,890 | 2,607 | 670 |
| 28,001 - 32,000 | D/ | D/ | 477 | D/ | D/ | 265 | 1,351 | 906 | 671 | 485 | 433 | 893 | 3,692 | 1,832 | 496 |
| 32,001 - 36,000 | D/ | A/ | 48 | 1,373 | 176 | 128 | 1,232 | 582 | 472 | D/ | D/ | 700 | 3,060 | 1,075 | 351 |
| 36,001 - 40,000 | 0 | 0 | 0 | 276 | 32 | 115 | 1,019 | 251 | 247 | 390 | 177 | 454 | 1,685 | 460 | 273 |
| 40,001 - 44,000 | 0 | 0 | 0 | 20 | A/ | 12 | 362 | 63 | 173 | 293 | 81 | 275 | 675 | 143 | 212 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 66 | 2 | 34 | 160 | 22 | 139 | 226 | 24 | 108 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 11 | D/ | A/ | 11 |
| TOTALS | 10,741 | \$942 | \$88 | 18,578 | \$10,829 | \$583 | 12,777 | \$11,593 | \$907 | 4,544 | \$4,615 | \$1,016 | 46,640 | \$27,980 | \$600 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Wyoming County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 200 | \$33 | \$167 | 69 | \$15 | \$219 | 33 | \$8 | \$252 | 13 | \$4 | \$298 | 315 | \$61 | \$193 |
| 4,001 - 8,000 | 221 | 24 | 109 | 95 | 57 | 596 | 57 | 38 | 669 | 22 | 18 | 796 | 395 | 136 | 345 |
| 8,001 - 12,000 | 131 | 9 | 66 | 109 | 95 | 868 | 61 | 72 | 1,179 | 26 | 32 | 1,226 | 327 | 207 | 633 |
| 12,001 - 16,000 | 26 | 2 | 89 | 124 | 102 | 826 | 68 | 96 | 1,417 | 40 | 62 | 1,538 | 258 | 263 | 1,018 |
| 16,001 - 20,000 | D/ | A/ | 28 | 128 | 93 | 728 | 70 | 92 | 1,308 | D/ | D/ | 1,507 | 234 | 230 | 983 |
| 20,001 - 24,000 | D/ | D/ | 626 | 103 | 62 | 598 | 88 | 93 | 1,058 | 42 | 56 | 1,333 | D/ | D/ | 903 |
| 24,001 - 28,000 | 0 | 0 | 0 | D/ | D/ | 433 | 66 | 60 | 907 | D/ | D/ | 1,190 | 217 | 156 | 717 |
| 28,001 - 32,000 | D/ | A/ | 496 | 103 | 28 | 273 | 61 | 46 | 752 | D/ | D/ | 938 | 195 | 103 | 526 |
| 32,001 - 36,000 | 0 | 0 | 0 | D/ | D/ | 155 | 67 | 37 | 550 | D/ | D/ | 774 | 182 | 77 | 423 |
| 36,001 - 40,000 | 0 | 0 | 0 | 24 | 3 | 105 | 74 | 22 | 295 | D/ | D/ | 540 | D/ | D/ | 332 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 16 | 51 | 10 | 190 | 33 | 12 | 357 | D/ | D/ | 237 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | A/ | 32 | 25 | 3 | 120 | 36 | 3 | 93 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 586 | \$70 | \$119 | 952 | \$514 | \$540 | 707 | \$574 | \$812 | 376 | \$355 | \$945 | 2,621 | \$1,514 | \$577 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Yates County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|------------|--------------------|----------------|------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 168 | \$27 | \$162 | 37 | \$8 | \$214 | 15 | \$4 | \$245 | 15 | \$5 | \$301 | 235 | \$43 | \$185 |
| 4,001 - 8,000 | 167 | 19 | 113 | 72 | 44 | 607 | 39 | 29 | 752 | 24 | 19 | 779 | 302 | 111 | 366 |
| 8,001 - 12,000 | 119 | 7 | 61 | 83 | 72 | 867 | 67 | 81 | 1,206 | 33 | 43 | 1,308 | 302 | 203 | 673 |
| 12,001 - 16,000 | 21 | 2 | 92 | 79 | 65 | 820 | 74 | 104 | 1,400 | 31 | 50 | 1,609 | 205 | 220 | 1,074 |
| 16,001 - 20,000 | D/ | A/ | 30 | 96 | 72 | 754 | D/ | D/ | 1,278 | 28 | 43 | 1,535 | 187 | 191 | 1,021 |
| 20,001 - 24,000 | 0 | 0 | 0 | 88 | 53 | 606 | 65 | 67 | 1,030 | 40 | 50 | 1,244 | 193 | 170 | 881 |
| 24,001 - 28,000 | 0 | 0 | 0 | 82 | 37 | 450 | 51 | 49 | 965 | 23 | 28 | 1,208 | 156 | 114 | 730 |
| 28,001 - 32,000 | 0 | 0 | 0 | D/ | D/ | 292 | 39 | 28 | 717 | D/ | D/ | 949 | 102 | 59 | 577 |
| 32,001 - 36,000 | D/ | A/ | 229 | D/ | D/ | 164 | D/ | D/ | 517 | D/ | D/ | 830 | 93 | 40 | 426 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 115 | D/ | D/ | 288 | D/ | D/ | 474 | D/ | D/ | 308 |
| 40,001 - 44,000 | D/ | A/ | 2 | D/ | A/ | 9 | 28 | 5 | 195 | D/ | D/ | 317 | 55 | 13 | 244 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 39 | D/ | D/ | 137 | 18 | 2 | 110 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 13 | D/ | A/ | 13 |
| TOTALS | 481 | \$56 | \$116 | 636 | \$372 | \$585 | 506 | \$469 | \$927 | 291 | \$289 | \$994 | 1,914 | \$1,186 | \$620 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

New York City, Total

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|----------------|--------------------|----------------|----------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 48,078 | \$2,935 | \$61 | 12,930 | \$3,029 | \$234 | 4,763 | \$1,326 | \$278 | 1,346 | \$410 | \$304 | 67,117 | \$7,701 | \$115 |
| 4,001 - 8,000 | 99,149 | 12,164 | 123 | 36,539 | 22,977 | 629 | 12,817 | 9,481 | 740 | 3,407 | 2,843 | 834 | 151,912 | 47,465 | 312 |
| 8,001 - 12,000 | 66,220 | 4,605 | 70 | 74,648 | 65,191 | 873 | 29,717 | 35,533 | 1,196 | 8,829 | 12,057 | 1,366 | 179,414 | 117,386 | 654 |
| 12,001 - 16,000 | 9,669 | 1,068 | 110 | 48,113 | 40,563 | 843 | 47,003 | 67,465 | 1,435 | 14,300 | 23,538 | 1,646 | 119,085 | 132,634 | 1,114 |
| 16,001 - 20,000 | 1,027 | 143 | 139 | 38,853 | 29,439 | 758 | 29,305 | 39,222 | 1,338 | 10,301 | 16,176 | 1,570 | 79,486 | 84,981 | 1,069 |
| 20,001 - 24,000 | 104 | 69 | 668 | 35,544 | 21,531 | 606 | 24,032 | 27,457 | 1,143 | 8,647 | 12,109 | 1,400 | 68,327 | 61,166 | 895 |
| 24,001 - 28,000 | 66 | 39 | 590 | 31,796 | 13,848 | 436 | 21,644 | 19,777 | 914 | 7,260 | 8,419 | 1,160 | 60,766 | 42,083 | 693 |
| 28,001 - 32,000 | 45 | 18 | 394 | 27,721 | 7,412 | 267 | 19,298 | 13,233 | 686 | 6,548 | 5,977 | 913 | 53,612 | 26,639 | 497 |
| 32,001 - 36,000 | 38 | 9 | 224 | 21,555 | 2,670 | 124 | 17,849 | 8,211 | 460 | 6,143 | 4,246 | 691 | 45,585 | 15,136 | 332 |
| 36,001 - 40,000 | D/ | D/ | 176 | D/ | D/ | 112 | 13,659 | 3,152 | 231 | 5,095 | 2,323 | 456 | 22,378 | 5,882 | 263 |
| 40,001 - 44,000 | D/ | A/ | 155 | D/ | D/ | 18 | 4,017 | 679 | 169 | D/ | D/ | 250 | 7,990 | 1,613 | 202 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 203 | 793 | 31 | 39 | D/ | D/ | 136 | 2,442 | 256 | 105 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 82 | 1 | 9 | 82 | 1 | 9 |
| TOTALS | 224,405 | \$21,052 | \$94 | 331,570 | \$207,071 | \$625 | 224,897 | \$225,569 | \$1,003 | 77,324 | \$89,249 | \$1,154 | 858,196 | \$542,941 | \$633 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Bronx County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 8,138 | \$549 | \$67 | 3,570 | \$853 | \$239 | 1,400 | \$397 | \$284 | 388 | \$120 | \$310 | 13,496 | \$1,920 | \$142 |
| 4,001 - 8,000 | 13,716 | 1,694 | 124 | 10,450 | 6,565 | 628 | 3,996 | 2,948 | 738 | 953 | 799 | 838 | 29,115 | 12,005 | 412 |
| 8,001 - 12,000 | 9,558 | 657 | 69 | 21,160 | 18,326 | 866 | 8,976 | 10,691 | 1,191 | 2,028 | 2,725 | 1,344 | 41,722 | 32,400 | 777 |
| 12,001 - 16,000 | 1,000 | 143 | 143 | 12,239 | 10,256 | 838 | 13,175 | 18,766 | 1,424 | 3,025 | 4,940 | 1,633 | 29,439 | 34,105 | 1,158 |
| 16,001 - 20,000 | 124 | 37 | 299 | 9,334 | 7,015 | 752 | 7,169 | 9,393 | 1,310 | 1,923 | 2,902 | 1,509 | 18,550 | 19,347 | 1,043 |
| 20,001 - 24,000 | 25 | 17 | 686 | 8,571 | 5,039 | 588 | 5,817 | 6,385 | 1,098 | 1,732 | 2,287 | 1,321 | 16,145 | 13,729 | 850 |
| 24,001 - 28,000 | 18 | 13 | 712 | 7,869 | 3,278 | 417 | 5,398 | 4,700 | 871 | 1,580 | 1,743 | 1,103 | 14,865 | 9,734 | 655 |
| 28,001 - 32,000 | 16 | 8 | 488 | 6,933 | 1,760 | 254 | 5,087 | 3,293 | 647 | 1,583 | 1,350 | 853 | 13,619 | 6,410 | 471 |
| 32,001 - 36,000 | D/ | D/ | 234 | D/ | D/ | 106 | 4,743 | 2,040 | 430 | 1,542 | 993 | 644 | 11,719 | 3,609 | 308 |
| 36,001 - 40,000 | D/ | D/ | 168 | D/ | D/ | 111 | D/ | D/ | 197 | D/ | D/ | 405 | 5,447 | 1,288 | 236 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | D/ | 19 | D/ | D/ | 155 | 917 | 198 | 216 | 1,655 | 307 | 185 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 203 | D/ | D/ | 39 | D/ | D/ | 143 | 393 | 45 | 114 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | A/ | 8 | 14 | A/ | 8 |
| TOTALS | 32,613 | \$3,123 | \$96 | 86,133 | \$53,725 | \$624 | 60,213 | \$59,446 | \$987 | 17,220 | \$18,605 | \$1,080 | 196,179 | \$134,899 | \$688 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Kings County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|----------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 15,216 | \$935 | \$61 | 4,316 | \$1,012 | \$234 | 1,581 | \$441 | \$279 | 430 | \$132 | \$307 | 21,543 | \$2,520 | \$117 |
| 4,001 - 8,000 | 30,751 | 3,774 | 123 | 11,906 | 7,489 | 629 | 4,180 | 3,104 | 743 | 1,242 | 1,054 | 849 | 48,079 | 15,422 | 321 |
| 8,001 - 12,000 | 20,961 | 1,489 | 71 | 24,201 | 21,263 | 879 | 9,862 | 11,840 | 1,201 | 4,279 | 5,946 | 1,390 | 59,303 | 40,538 | 684 |
| 12,001 - 16,000 | 3,199 | 346 | 108 | 15,532 | 13,128 | 845 | 15,478 | 22,361 | 1,445 | 6,782 | 11,244 | 1,658 | 40,991 | 47,079 | 1,149 |
| 16,001 - 20,000 | 352 | 46 | 132 | 12,826 | 9,717 | 758 | 9,765 | 13,165 | 1,348 | 4,492 | 7,187 | 1,600 | 27,435 | 30,116 | 1,098 |
| 20,001 - 24,000 | 38 | 25 | 670 | 12,001 | 7,275 | 606 | 7,899 | 9,079 | 1,149 | 3,512 | 5,067 | 1,443 | 23,450 | 21,446 | 915 |
| 24,001 - 28,000 | 18 | 8 | 458 | 10,820 | 4,714 | 436 | 7,004 | 6,394 | 913 | 2,769 | 3,265 | 1,179 | 20,611 | 14,381 | 698 |
| 28,001 - 32,000 | 15 | 6 | 372 | 9,241 | 2,450 | 265 | 6,168 | 4,218 | 684 | 2,313 | 2,163 | 935 | 17,737 | 8,837 | 498 |
| 32,001 - 36,000 | 10 | 3 | 261 | 7,122 | 876 | 123 | 5,685 | 2,594 | 456 | 2,213 | 1,566 | 707 | 15,030 | 5,038 | 335 |
| 36,001 - 40,000 | D/ | A/ | 173 | D/ | D/ | 115 | 4,354 | 983 | 226 | 1,817 | 846 | 466 | 7,375 | 1,968 | 267 |
| 40,001 - 44,000 | D/ | A/ | 155 | D/ | D/ | 22 | 1,148 | 193 | 168 | 1,267 | 329 | 260 | 2,502 | 524 | 210 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 234 | 9 | 40 | 605 | 83 | 138 | 839 | 92 | 110 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 | A/ | 8 | 31 | A/ | 8 |
| TOTALS | 70,564 | \$6,632 | \$94 | 109,252 | \$68,063 | \$623 | 73,358 | \$74,381 | \$1,014 | 31,752 | \$38,884 | \$1,225 | 284,926 | \$187,960 | \$660 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

New York County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | D/ | D/ | \$57 | 1,931 | \$438 | \$227 | 665 | \$185 | \$277 | D/ | D/ | \$301 | 13,154 | \$1,260 | \$96 |
| 4,001 - 8,000 | 18,875 | 2,298 | 122 | 5,376 | 3,388 | 630 | 1,674 | 1,238 | 740 | 374 | 306 | 817 | 26,299 | 7,230 | 275 |
| 8,001 - 12,000 | 12,565 | 828 | 66 | 10,449 | 9,084 | 869 | 3,913 | 4,656 | 1,190 | 766 | 1,028 | 1,342 | 27,693 | 15,595 | 563 |
| 12,001 - 16,000 | D/ | D/ | 109 | 6,543 | 5,516 | 843 | 5,865 | 8,393 | 1,431 | 1,313 | 2,154 | 1,641 | D/ | D/ | 1,069 |
| 16,001 - 20,000 | D/ | D/ | 128 | 5,052 | 3,800 | 752 | 3,455 | 4,593 | 1,329 | 948 | 1,459 | 1,539 | D/ | D/ | 1,029 |
| 20,001 - 24,000 | 12 | 7 | 607 | 4,520 | 2,704 | 598 | 2,800 | 3,144 | 1,123 | 735 | 986 | 1,341 | 8,067 | 6,841 | 848 |
| 24,001 - 28,000 | 12 | 7 | 563 | 3,961 | 1,678 | 424 | 2,495 | 2,241 | 898 | 677 | 761 | 1,124 | 7,145 | 4,687 | 656 |
| 28,001 - 32,000 | D/ | D/ | 272 | 3,364 | 881 | 262 | D/ | D/ | 667 | 626 | 556 | 889 | 6,142 | 2,872 | 468 |
| 32,001 - 36,000 | D/ | A/ | 330 | D/ | D/ | 113 | 2,103 | 930 | 442 | 621 | 409 | 658 | 5,304 | 1,630 | 307 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 113 | 1,562 | 331 | 212 | D/ | D/ | 417 | 2,352 | 565 | 240 |
| 40,001 - 44,000 | 0 | 0 | 0 | 20 | A/ | 14 | D/ | A/ | 163 | D/ | D/ | 210 | D/ | D/ | 183 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 76 | 3 | 46 | 146 | 20 | 140 | 222 | 24 | 108 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | A/ | 12 | 10 | A/ | 12 |
| TOTALS | 43,450 | \$3,907 | \$90 | 44,111 | \$27,816 | \$631 | 27,107 | \$27,205 | \$1,004 | 7,226 | \$8,005 | \$1,108 | 121,894 | \$66,932 | \$549 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Queens County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 12,617 | \$765 | \$61 | 2,571 | \$596 | \$232 | 862 | \$234 | \$271 | 258 | \$78 | \$301 | 16,308 | \$1,673 | \$103 |
| 4,001 - 8,000 | 33,156 | 4,077 | 123 | 7,748 | 4,884 | 630 | 2,463 | 1,824 | 741 | 643 | 524 | 815 | 44,010 | 11,310 | 257 |
| 8,001 - 12,000 | 21,159 | 1,502 | 71 | 17,033 | 14,953 | 878 | 6,073 | 7,308 | 1,203 | 1,414 | 1,905 | 1,347 | 45,679 | 25,667 | 562 |
| 12,001 - 16,000 | 3,692 | 388 | 105 | 12,572 | 10,642 | 846 | 11,155 | 16,046 | 1,438 | 2,756 | 4,515 | 1,638 | 30,175 | 31,591 | 1,047 |
| 16,001 - 20,000 | 377 | 38 | 100 | 10,527 | 8,085 | 768 | 8,109 | 11,003 | 1,357 | 2,573 | 4,056 | 1,576 | 21,586 | 23,182 | 1,074 |
| 20,001 - 24,000 | 25 | 16 | 629 | 9,360 | 5,853 | 625 | 6,695 | 7,916 | 1,182 | 2,334 | 3,309 | 1,418 | 18,414 | 17,093 | 928 |
| 24,001 - 28,000 | 14 | 8 | 567 | 8,145 | 3,739 | 459 | 5,993 | 5,740 | 958 | 1,899 | 2,265 | 1,193 | 16,051 | 11,753 | 732 |
| 28,001 - 32,000 | D/ | D/ | 350 | 7,238 | 2,066 | 285 | 5,186 | 3,795 | 732 | D/ | D/ | 948 | 14,145 | 7,486 | 529 |
| 32,001 - 36,000 | D/ | D/ | 205 | 5,652 | 823 | 146 | D/ | D/ | 501 | D/ | D/ | 730 | 11,791 | 4,233 | 359 |
| 36,001 - 40,000 | D/ | A/ | 193 | 1,399 | 155 | 111 | 3,596 | 990 | 275 | D/ | D/ | 499 | 6,299 | 1,796 | 285 |
| 40,001 - 44,000 | 0 | 0 | 0 | 101 | 2 | 15 | D/ | D/ | 178 | D/ | D/ | 279 | 2,667 | 557 | 209 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 324 | 12 | 37 | 521 | 69 | 133 | 845 | 81 | 96 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | A/ | 9 | 18 | A/ | 9 |
| TOTALS | 71,060 | \$6,799 | \$96 | 82,346 | \$51,795 | \$629 | 56,688 | \$57,474 | \$1,014 | 17,894 | \$20,353 | \$1,137 | 227,988 | \$136,421 | \$598 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Richmond County

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Total | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 1,707 | \$96 | \$56 | 542 | \$130 | \$240 | 255 | \$69 | \$273 | 112 | \$32 | \$287 | 2,616 | \$328 | \$125 |
| 4,001 - 8,000 | 2,651 | 320 | 121 | 1,059 | 652 | 616 | 504 | 367 | 727 | 195 | 160 | 820 | 4,409 | 1,498 | 340 |
| 8,001 - 12,000 | 1,977 | 130 | 66 | 1,805 | 1,565 | 867 | 893 | 1,039 | 1,163 | 342 | 452 | 1,321 | 5,017 | 3,186 | 635 |
| 12,001 - 16,000 | 330 | 33 | 100 | 1,227 | 1,021 | 832 | 1,330 | 1,899 | 1,428 | 424 | 685 | 1,615 | 3,311 | 3,637 | 1,099 |
| 16,001 - 20,000 | 42 | 5 | 119 | 1,114 | 823 | 739 | 807 | 1,067 | 1,323 | 365 | 572 | 1,566 | 2,328 | 2,467 | 1,060 |
| 20,001 - 24,000 | D/ | D/ | 970 | D/ | D/ | 604 | 821 | 933 | 1,137 | 334 | 459 | 1,375 | 2,251 | 2,056 | 913 |
| 24,001 - 28,000 | D/ | D/ | 804 | 1,001 | 440 | 439 | D/ | D/ | 931 | 335 | 384 | 1,145 | 2,094 | 1,528 | 730 |
| 28,001 - 32,000 | D/ | A/ | 205 | 945 | 256 | 270 | D/ | D/ | 697 | D/ | D/ | 907 | 1,969 | 1,034 | 525 |
| 32,001 - 36,000 | D/ | A/ | 2 | 783 | 109 | 139 | 676 | 323 | 478 | D/ | D/ | 692 | 1,741 | 626 | 360 |
| 36,001 - 40,000 | 0 | 0 | 0 | 153 | 16 | 106 | D/ | D/ | 255 | D/ | D/ | 488 | D/ | D/ | 294 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 13 | D/ | D/ | 167 | 180 | 49 | 274 | 416 | 88 | 211 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 47 | 2 | 40 | 96 | 12 | 120 | 143 | 13 | 94 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 6 | D/ | A/ | 6 |
| TOTALS | 6,718 | \$591 | \$88 | 9,728 | \$5,672 | \$583 | 7,531 | \$7,063 | \$938 | 3,232 | \$3,402 | \$1,053 | 27,209 | \$16,728 | \$615 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

New York State Full Year Resident, Total

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|----------------|--------------------|----------------|----------------|--------------------|----------------|----------------|--------------------|----------------|------------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Total | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 94,789 | \$7,982 | \$84 | 29,374 | \$6,797 | \$231 | 13,285 | \$3,629 | \$273 | 4,892 | \$1,466 | \$300 | 142,340 | \$19,874 | \$140 |
| 4,001 - 8,000 | 154,287 | 18,719 | 121 | 63,863 | 39,690 | 621 | 26,403 | 19,300 | 731 | 8,893 | 7,307 | 822 | 253,446 | 85,016 | 335 |
| 8,001 - 12,000 | 110,977 | 7,302 | 66 | 113,076 | 98,733 | 873 | 49,249 | 58,681 | 1,192 | 17,078 | 23,162 | 1,356 | 290,380 | 187,878 | 647 |
| 12,001 - 16,000 | 15,633 | 1,615 | 103 | 81,635 | 68,518 | 839 | 72,283 | 103,421 | 1,431 | 25,147 | 41,208 | 1,639 | 194,698 | 214,762 | 1,103 |
| 16,001 - 20,000 | 1,863 | 232 | 125 | 70,865 | 53,396 | 753 | 51,222 | 67,958 | 1,327 | 19,433 | 30,101 | 1,549 | 143,383 | 151,686 | 1,058 |
| 20,001 - 24,000 | 190 | 127 | 668 | 67,094 | 40,262 | 600 | 44,986 | 50,857 | 1,131 | 17,497 | 24,041 | 1,374 | 129,767 | 115,287 | 888 |
| 24,001 - 28,000 | 119 | 67 | 561 | 60,419 | 26,188 | 433 | 41,434 | 37,634 | 908 | 15,472 | 17,681 | 1,143 | 117,444 | 81,570 | 695 |
| 28,001 - 32,000 | 93 | 38 | 405 | 52,817 | 14,296 | 271 | 37,096 | 25,519 | 688 | 14,330 | 13,160 | 918 | 104,336 | 53,013 | 508 |
| 32,001 - 36,000 | 66 | 13 | 195 | 39,768 | 5,166 | 130 | 33,634 | 15,959 | 475 | 13,310 | 9,415 | 707 | 86,778 | 30,554 | 352 |
| 36,001 - 40,000 | D/ | D/ | 135 | D/ | D/ | 110 | 26,537 | 6,739 | 254 | 11,403 | 5,471 | 480 | 46,351 | 13,138 | 283 |
| 40,001 - 44,000 | D/ | D/ | 127 | D/ | D/ | 17 | 10,222 | 1,807 | 177 | 8,723 | 2,449 | 281 | 19,572 | 4,267 | 218 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 85 | D/ | D/ | 39 | 5,051 | 690 | 137 | 7,316 | 779 | 107 |
| 48,001 and over | 0 | 0 | 0 | D/ | A/ | 258 | D/ | D/ | 1,456 | 249 | 5 | 20 | 252 | 8 | 32 |
| TOTALS | 378,038 | \$36,098 | \$95 | 587,932 | \$353,983 | \$602 | 408,615 | \$391,595 | \$958 | 161,478 | \$176,157 | \$1,091 | 1,536,063 | \$957,833 | \$624 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Nonresidents, Part-Year Move-outs & Unclassified

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 673 | \$25 | \$38 | 309 | \$45 | \$144 | 146 | \$24 | \$165 | 71 | \$15 | \$205 | 1,199 | \$108 | \$90 |
| 4,001 - 8,000 | 1,409 | 101 | 72 | 697 | 207 | 297 | 349 | 121 | 346 | 129 | 61 | 471 | 2,584 | 490 | 190 |
| 8,001 - 12,000 | 3,027 | 70 | 23 | 1,046 | 384 | 368 | 536 | 274 | 511 | 195 | 136 | 697 | 4,804 | 864 | 180 |
| 12,001 - 16,000 | D/ | D/ | 51 | 1,414 | 329 | 233 | 804 | 376 | 468 | D/ | D/ | 674 | 2,607 | 883 | 339 |
| 16,001 - 20,000 | D/ | A/ | 15 | 1,615 | 341 | 211 | D/ | D/ | 323 | D/ | D/ | 403 | 2,930 | 786 | 268 |
| 20,001 - 24,000 | 0 | 0 | 0 | 1,755 | 387 | 220 | 1,106 | 275 | 249 | 450 | 128 | 285 | 3,311 | 790 | 239 |
| 24,001 - 28,000 | D/ | A/ | 369 | 1,555 | 368 | 237 | 1,224 | 370 | 302 | D/ | D/ | 284 | 3,251 | 872 | 268 |
| 28,001 - 32,000 | D/ | D/ | 369 | 1,460 | 290 | 199 | 1,099 | 370 | 337 | D/ | D/ | 325 | 3,084 | 832 | 270 |
| 32,001 - 36,000 | 0 | 0 | 0 | 1,242 | 135 | 109 | 989 | 297 | 301 | 503 | 179 | 356 | 2,734 | 612 | 224 |
| 36,001 - 40,000 | 0 | 0 | 0 | 503 | 35 | 69 | 936 | 184 | 196 | 434 | 144 | 333 | 1,873 | 363 | 194 |
| 40,001 - 44,000 | 0 | 0 | 0 | 33 | A/ | 8 | D/ | D/ | 120 | D/ | D/ | 210 | 1,081 | 167 | 155 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 113 | 3 | 26 | 281 | 26 | 92 | 394 | 29 | 73 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | A/ | 5 | 14 | A/ | 5 |
| TOTALS | 5,701 | \$239 | \$42 | 11,876 | \$2,663 | \$224 | 8,996 | \$2,791 | \$310 | 4,175 | \$1,465 | \$351 | 30,748 | \$7,157 | \$233 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Grand Total for All Claims

New York State Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|----------------|--------------------|----------------|----------------|--------------------|----------------|----------------|--------------------|----------------|------------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 95,983 | \$8,026 | \$84 | 29,830 | \$6,866 | \$230 | 13,510 | \$3,668 | \$272 | 4,990 | \$1,485 | \$298 | 144,313 | \$20,045 | \$139 |
| 4,001 - 8,000 | 156,816 | 18,903 | 121 | 64,906 | 40,010 | 616 | 26,932 | 19,490 | 724 | 9,085 | 7,401 | 815 | 257,739 | 85,803 | 333 |
| 8,001 - 12,000 | 115,485 | 7,409 | 64 | 114,708 | 99,354 | 866 | 50,084 | 59,126 | 1,181 | 17,371 | 23,360 | 1,345 | 297,648 | 189,249 | 636 |
| 12,001 - 16,000 | 15,856 | 1,626 | 103 | 83,560 | 68,995 | 826 | 73,420 | 103,996 | 1,416 | 25,523 | 41,476 | 1,625 | 198,359 | 216,093 | 1,089 |
| 16,001 - 20,000 | 1,903 | 233 | 122 | 73,033 | 53,858 | 737 | 52,575 | 68,437 | 1,302 | 19,881 | 30,307 | 1,524 | 147,392 | 152,835 | 1,037 |
| 20,001 - 24,000 | 192 | 127 | 663 | 69,317 | 40,737 | 588 | 46,406 | 51,232 | 1,104 | 18,134 | 24,244 | 1,337 | 134,049 | 116,339 | 868 |
| 24,001 - 28,000 | 120 | 67 | 560 | 62,255 | 26,603 | 427 | 42,878 | 38,068 | 888 | 16,066 | 17,856 | 1,111 | 121,319 | 82,595 | 681 |
| 28,001 - 32,000 | D/ | D/ | 404 | 54,498 | 14,615 | 268 | 38,349 | 25,929 | 676 | D/ | D/ | 894 | 107,877 | 53,937 | 500 |
| 32,001 - 36,000 | 66 | 13 | 195 | 41,149 | 5,313 | 129 | 34,759 | 16,287 | 469 | 13,883 | 9,611 | 692 | 89,857 | 31,224 | 347 |
| 36,001 - 40,000 | D/ | D/ | 135 | 8,964 | 965 | 108 | 27,563 | 6,938 | 252 | D/ | D/ | 474 | 48,411 | 13,526 | 279 |
| 40,001 - 44,000 | D/ | D/ | 127 | 659 | 11 | 17 | 10,867 | 1,883 | 173 | D/ | D/ | 277 | 20,760 | 4,448 | 214 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 85 | D/ | D/ | 39 | 5,356 | 717 | 134 | 7,741 | 809 | 105 |
| 48,001 and over | 0 | 0 | 0 | D/ | A/ | 258 | D/ | D/ | 1,456 | 264 | 5 | 19 | 267 | 8 | 30 |
| TOTALS | 386,537 | \$36,445 | \$94 | 602,883 | \$357,327 | \$593 | 419,727 | \$395,150 | \$941 | 166,585 | \$177,990 | \$1,068 | 1,575,732 | \$966,912 | \$614 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

New York City EITC Tables

Bronx County

City of New York Resident Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 8,190 | \$96 | \$12 | 3,564 | \$147 | \$41 | 1,405 | \$69 | \$49 | 390 | \$21 | \$53 | 13,549 | \$332 | \$24 |
| 4,001 - 8,000 | 13,810 | 288 | 21 | 10,376 | 1,100 | 106 | 3,973 | 496 | 125 | 948 | 134 | 141 | 29,107 | 2,018 | 69 |
| 8,001 - 12,000 | 10,626 | 166 | 16 | 20,933 | 3,064 | 146 | 8,891 | 1,784 | 201 | 2,014 | 454 | 225 | 42,464 | 5,468 | 129 |
| 12,001 - 16,000 | 3,130 | 31 | 10 | 12,165 | 1,804 | 148 | 12,942 | 3,156 | 244 | 3,000 | 828 | 276 | 31,237 | 5,820 | 186 |
| 16,001 - 20,000 | 404 | 8 | 20 | 9,270 | 1,267 | 137 | 7,121 | 1,645 | 231 | 1,908 | 503 | 264 | 18,703 | 3,424 | 183 |
| 20,001 - 24,000 | 25 | 3 | 125 | 8,515 | 922 | 108 | 5,792 | 1,128 | 195 | 1,717 | 403 | 235 | 16,049 | 2,457 | 153 |
| 24,001 - 28,000 | 18 | 2 | 128 | 7,836 | 604 | 77 | 5,360 | 824 | 154 | 1,571 | 305 | 194 | 14,785 | 1,735 | 117 |
| 28,001 - 32,000 | 16 | 1 | 85 | 6,907 | 319 | 46 | 5,065 | 570 | 113 | 1,573 | 232 | 148 | 13,561 | 1,123 | 83 |
| 32,001 - 36,000 | D/ | D/ | 39 | D/ | D/ | 18 | 4,722 | 341 | 72 | 1,537 | 165 | 108 | 11,640 | 603 | 52 |
| 36,001 - 40,000 | D/ | A/ | 28 | D/ | D/ | 19 | D/ | D/ | 33 | D/ | D/ | 68 | 5,418 | 214 | 40 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 4 | D/ | D/ | 27 | D/ | D/ | 36 | 1,614 | 51 | 32 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 34 | D/ | D/ | 7 | 280 | 7 | 24 | 390 | 8 | 19 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | A/ | 2 | 13 | A/ | 2 |
| TOTALS | 36,237 | \$597 | \$16 | 85,510 | \$9,334 | \$109 | 59,677 | \$10,152 | \$170 | 17,106 | \$3,169 | \$185 | 198,530 | \$23,252 | \$117 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Kings County

City of New York Resident Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|----------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 15,433 | \$161 | \$10 | 4,315 | \$174 | \$40 | 1,597 | \$76 | \$48 | 430 | \$22 | \$52 | 21,775 | \$434 | \$20 |
| 4,001 - 8,000 | 30,850 | 639 | 21 | 11,831 | 1,257 | 106 | 4,151 | 522 | 126 | 1,232 | 176 | 143 | 48,064 | 2,594 | 54 |
| 8,001 - 12,000 | 23,029 | 357 | 16 | 24,035 | 3,552 | 148 | 9,813 | 1,983 | 202 | 4,248 | 988 | 233 | 61,125 | 6,880 | 113 |
| 12,001 - 16,000 | 7,337 | 72 | 10 | 15,422 | 2,291 | 149 | 15,166 | 3,733 | 246 | 6,749 | 1,878 | 278 | 44,674 | 7,974 | 178 |
| 16,001 - 20,000 | D/ | D/ | 10 | 12,758 | 1,757 | 138 | 9,718 | 2,292 | 236 | D/ | D/ | 273 | 28,188 | 5,283 | 187 |
| 20,001 - 24,000 | D/ | D/ | 121 | 11,928 | 1,333 | 112 | 7,860 | 1,604 | 204 | D/ | D/ | 253 | 23,313 | 3,823 | 164 |
| 24,001 - 28,000 | D/ | D/ | 84 | 10,782 | 868 | 81 | 6,967 | 1,123 | 161 | D/ | D/ | 207 | 20,514 | 2,561 | 125 |
| 28,001 - 32,000 | D/ | D/ | 64 | 9,208 | 445 | 48 | 6,148 | 732 | 119 | D/ | D/ | 162 | 17,667 | 1,551 | 88 |
| 32,001 - 36,000 | D/ | A/ | 32 | 7,087 | 149 | 21 | 5,666 | 434 | 77 | D/ | D/ | 118 | 14,970 | 844 | 56 |
| 36,001 - 40,000 | D/ | A/ | 29 | 1,201 | 23 | 20 | D/ | D/ | 38 | D/ | D/ | 78 | 7,371 | 330 | 45 |
| 40,001 - 44,000 | D/ | A/ | 26 | 77 | A/ | 4 | D/ | D/ | 29 | D/ | D/ | 44 | 2,457 | 88 | 36 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | D/ | 7 | D/ | D/ | 23 | 837 | 16 | 19 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 | A/ | 2 | 27 | A/ | 2 |
| TOTALS | 77,982 | \$1,250 | \$16 | 108,644 | \$11,850 | \$109 | 72,786 | \$12,696 | \$174 | 31,570 | \$6,580 | \$208 | 290,982 | \$32,377 | \$111 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

New York County

City of New York Resident Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 10,464 | \$102 | \$10 | 1,941 | \$76 | \$39 | 669 | \$32 | \$47 | 158 | \$8 | \$51 | 13,232 | \$217 | \$16 |
| 4,001 - 8,000 | 18,874 | 389 | 21 | 5,334 | 568 | 107 | 1,662 | 209 | 125 | 372 | 51 | 137 | 26,242 | 1,217 | 46 |
| 8,001 - 12,000 | 13,916 | 205 | 15 | 10,333 | 1,516 | 147 | 3,882 | 779 | 201 | 762 | 171 | 225 | 28,893 | 2,671 | 92 |
| 12,001 - 16,000 | 3,914 | 35 | 9 | 6,508 | 966 | 149 | 5,779 | 1,412 | 244 | 1,295 | 358 | 277 | 17,496 | 2,771 | 158 |
| 16,001 - 20,000 | 485 | 5 | 10 | 5,025 | 686 | 136 | 3,425 | 801 | 234 | 941 | 251 | 267 | 9,876 | 1,743 | 177 |
| 20,001 - 24,000 | 12 | 1 | 112 | 4,479 | 494 | 110 | 2,788 | 556 | 200 | 727 | 173 | 239 | 8,006 | 1,225 | 153 |
| 24,001 - 28,000 | 12 | 1 | 102 | 3,929 | 308 | 78 | 2,470 | 392 | 159 | 668 | 132 | 198 | 7,079 | 833 | 118 |
| 28,001 - 32,000 | D/ | A/ | 49 | D/ | D/ | 48 | D/ | D/ | 116 | 620 | 96 | 154 | 6,102 | 502 | 82 |
| 32,001 - 36,000 | D/ | A/ | 28 | D/ | D/ | 19 | 2,091 | 155 | 74 | 617 | 68 | 110 | 5,257 | 272 | 52 |
| 36,001 - 40,000 | 0 | 0 | 0 | 317 | 6 | 19 | 1,551 | 55 | 36 | 474 | 33 | 70 | 2,342 | 94 | 40 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 3 | D/ | D/ | 28 | 374 | 13 | 35 | 728 | 23 | 31 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 78 | 1 | 8 | 145 | 3 | 24 | 223 | 4 | 18 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | A/ | 2 | 10 | A/ | 2 |
| TOTALS | 47,684 | \$738 | \$15 | 43,776 | \$4,828 | \$110 | 26,863 | \$4,648 | \$173 | 7,163 | \$1,359 | \$190 | 125,486 | \$11,573 | \$92 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Queens County

City of New York Resident Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 12,778 | \$132 | \$10 | 2,575 | \$103 | \$40 | 876 | \$41 | \$47 | 259 | \$13 | \$51 | 16,488 | \$289 | \$18 |
| 4,001 - 8,000 | 33,146 | 689 | 21 | 7,682 | 819 | 107 | 2,439 | 306 | 126 | 636 | 88 | 138 | 43,903 | 1,902 | 43 |
| 8,001 - 12,000 | 23,046 | 360 | 16 | 16,863 | 2,490 | 148 | 6,018 | 1,220 | 203 | 1,399 | 317 | 226 | 47,326 | 4,386 | 93 |
| 12,001 - 16,000 | 7,263 | 78 | 11 | 12,398 | 1,837 | 148 | 10,477 | 2,566 | 245 | 2,727 | 753 | 276 | 32,865 | 5,234 | 159 |
| 16,001 - 20,000 | 1,403 | 12 | 9 | 10,450 | 1,453 | 139 | 8,043 | 1,905 | 237 | 2,551 | 690 | 271 | 22,447 | 4,060 | 181 |
| 20,001 - 24,000 | 25 | 3 | 114 | 9,287 | 1,067 | 115 | 6,631 | 1,390 | 210 | 2,310 | 576 | 249 | 18,253 | 3,036 | 166 |
| 24,001 - 28,000 | 14 | 1 | 103 | 8,058 | 681 | 84 | 5,956 | 1,004 | 169 | 1,883 | 393 | 209 | 15,911 | 2,079 | 131 |
| 28,001 - 32,000 | D/ | A/ | 62 | D/ | D/ | 52 | 5,145 | 654 | 127 | 1,696 | 278 | 164 | 14,030 | 1,305 | 93 |
| 32,001 - 36,000 | D/ | A/ | 34 | D/ | D/ | 25 | 4,600 | 387 | 84 | 1,471 | 181 | 123 | 11,692 | 708 | 61 |
| 36,001 - 40,000 | D/ | A/ | 33 | D/ | D/ | 19 | 3,580 | 166 | 46 | 1,295 | 108 | 84 | 6,268 | 301 | 48 |
| 40,001 - 44,000 | D/ | A/ | 1 | D/ | A/ | 3 | D/ | D/ | 30 | 975 | 46 | 47 | 2,634 | 93 | 35 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 1 | D/ | D/ | 6 | 521 | 12 | 23 | 840 | 14 | 16 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | A/ | 2 | 20 | A/ | 2 |
| TOTALS | 77,697 | \$1,276 | \$16 | 81,591 | \$8,987 | \$110 | 55,646 | \$9,690 | \$174 | 17,743 | \$3,455 | \$195 | 232,677 | \$23,408 | \$101 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Richmond County

City of New York Resident Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|---------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 1,724 | \$17 | \$10 | 536 | \$22 | \$41 | 255 | \$12 | \$47 | 112 | \$5 | \$48 | 2,627 | \$56 | \$21 |
| 4,001 - 8,000 | 2,672 | 54 | 20 | 1,053 | 109 | 104 | 500 | 61 | 123 | 190 | 26 | 139 | 4,415 | 252 | 57 |
| 8,001 - 12,000 | 2,226 | 33 | 15 | 1,780 | 260 | 146 | 883 | 173 | 196 | 340 | 75 | 222 | 5,229 | 541 | 104 |
| 12,001 - 16,000 | 727 | 7 | 10 | 1,218 | 179 | 147 | 1,312 | 320 | 244 | 420 | 115 | 273 | 3,677 | 620 | 169 |
| 16,001 - 20,000 | 115 | 1 | 11 | 1,097 | 148 | 135 | 800 | 185 | 231 | 365 | 98 | 269 | 2,377 | 433 | 182 |
| 20,001 - 24,000 | D/ | D/ | 175 | 1,083 | 120 | 111 | D/ | D/ | 201 | 329 | 79 | 241 | 2,232 | 364 | 163 |
| 24,001 - 28,000 | D/ | D/ | 144 | 993 | 80 | 81 | D/ | D/ | 164 | 332 | 67 | 201 | 2,080 | 270 | 130 |
| 28,001 - 32,000 | D/ | A/ | 38 | 942 | 46 | 49 | D/ | D/ | 121 | 311 | 49 | 156 | 1,959 | 180 | 92 |
| 32,001 - 36,000 | 0 | 0 | 0 | 781 | 19 | 24 | 672 | 54 | 80 | 279 | 32 | 116 | 1,732 | 105 | 60 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | D/ | 18 | D/ | D/ | 43 | D/ | D/ | 82 | D/ | D/ | 49 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 2 | D/ | D/ | 28 | D/ | D/ | 46 | D/ | D/ | 35 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | 46 | A/ | 7 | 97 | 2 | 20 | 143 | 2 | 16 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 2 | D/ | A/ | 2 |
| TOTALS | 7,473 | \$113 | \$15 | 9,642 | \$986 | \$102 | 7,470 | \$1,206 | \$161 | 3,206 | \$577 | \$180 | 27,791 | \$2,882 | \$104 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

New York City Total

City of New York Resident Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|----------------|--------------------|----------------|----------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 48,589 | \$508 | \$10 | 12,931 | \$521 | \$40 | 4,802 | \$229 | \$48 | 1,349 | \$70 | \$52 | 67,671 | \$1,328 | \$20 |
| 4,001 - 8,000 | 99,352 | 2,060 | 21 | 36,276 | 3,853 | 106 | 12,725 | 1,594 | 125 | 3,378 | 475 | 141 | 151,731 | 7,983 | 53 |
| 8,001 - 12,000 | 72,843 | 1,121 | 15 | 73,944 | 10,882 | 147 | 29,487 | 5,939 | 201 | 8,763 | 2,005 | 229 | 185,037 | 19,947 | 108 |
| 12,001 - 16,000 | 22,371 | 223 | 10 | 47,711 | 7,077 | 148 | 45,676 | 11,187 | 245 | 14,191 | 3,932 | 277 | 129,949 | 22,419 | 173 |
| 16,001 - 20,000 | 3,651 | 39 | 11 | 38,600 | 5,311 | 138 | 29,107 | 6,828 | 235 | 10,233 | 2,764 | 270 | 81,591 | 14,943 | 183 |
| 20,001 - 24,000 | 104 | 13 | 122 | 35,292 | 3,936 | 112 | 23,887 | 4,842 | 203 | 8,570 | 2,114 | 247 | 67,853 | 10,904 | 161 |
| 24,001 - 28,000 | 66 | 7 | 107 | 31,598 | 2,541 | 80 | 21,504 | 3,467 | 161 | 7,201 | 1,465 | 203 | 60,369 | 7,479 | 124 |
| 28,001 - 32,000 | 45 | 3 | 69 | 27,581 | 1,341 | 49 | 19,197 | 2,289 | 119 | 6,496 | 1,028 | 158 | 53,319 | 4,661 | 87 |
| 32,001 - 36,000 | 41 | 1 | 35 | 21,392 | 453 | 21 | 17,751 | 1,370 | 77 | 6,107 | 707 | 116 | 45,291 | 2,532 | 56 |
| 36,001 - 40,000 | D/ | A/ | 30 | D/ | D/ | 19 | D/ | D/ | 39 | 5,074 | 387 | 76 | 22,299 | 983 | 44 |
| 40,001 - 44,000 | D/ | A/ | 14 | D/ | D/ | 3 | D/ | D/ | 29 | 3,698 | 155 | 42 | 7,848 | 270 | 34 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 18 | D/ | D/ | 7 | 1,653 | 38 | 23 | 2,433 | 43 | 18 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | A/ | 2 | 75 | A/ | 2 |
| TOTALS | 247,073 | \$3,975 | \$16 | 329,163 | \$35,985 | \$109 | 222,442 | \$38,391 | \$173 | 76,788 | \$15,141 | \$197 | 875,466 | \$93,492 | \$107 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

New York City Full-Year Resident Total

City of New York Resident Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|----------------|--------------------|----------------|----------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 48,243 | \$505 | \$10 | 12,888 | \$520 | \$40 | 4,785 | \$228 | \$48 | 1,339 | \$69 | \$52 | 67,255 | \$1,323 | \$20 |
| 4,001 - 8,000 | 98,706 | 2,052 | 21 | 36,157 | 3,847 | 106 | 12,669 | 1,590 | 126 | 3,369 | 474 | 141 | 150,901 | 7,963 | 53 |
| 8,001 - 12,000 | 72,150 | 1,115 | 15 | 73,740 | 10,864 | 147 | 29,396 | 5,930 | 202 | 8,742 | 2,002 | 229 | 184,028 | 19,911 | 108 |
| 12,001 - 16,000 | 22,200 | 222 | 10 | 47,576 | 7,067 | 149 | 45,567 | 11,170 | 245 | 14,162 | 3,928 | 277 | 129,505 | 22,387 | 173 |
| 16,001 - 20,000 | 3,631 | 39 | 11 | 38,474 | 5,302 | 138 | 29,015 | 6,816 | 235 | 10,209 | 2,761 | 270 | 81,329 | 14,917 | 183 |
| 20,001 - 24,000 | 104 | 13 | 122 | 35,191 | 3,929 | 112 | 23,821 | 4,834 | 203 | 8,541 | 2,110 | 247 | 67,657 | 10,886 | 161 |
| 24,001 - 28,000 | 66 | 7 | 107 | 31,504 | 2,536 | 81 | 21,451 | 3,461 | 161 | 7,182 | 1,463 | 204 | 60,203 | 7,467 | 124 |
| 28,001 - 32,000 | 44 | 3 | 70 | 27,509 | 1,339 | 49 | 19,152 | 2,285 | 119 | 6,483 | 1,027 | 158 | 53,188 | 4,655 | 88 |
| 32,001 - 36,000 | 41 | 1 | 35 | 21,345 | 452 | 21 | 17,720 | 1,369 | 77 | 6,096 | 707 | 116 | 45,202 | 2,529 | 56 |
| 36,001 - 40,000 | D/ | A/ | 30 | D/ | D/ | 19 | D/ | D/ | 39 | 5,065 | 387 | 76 | 22,243 | 982 | 44 |
| 40,001 - 44,000 | D/ | A/ | 14 | D/ | D/ | 3 | D/ | D/ | 29 | 3,683 | 155 | 42 | 7,816 | 269 | 34 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 18 | D/ | D/ | 7 | 1,647 | 38 | 23 | 2,423 | 43 | 18 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | A/ | 2 | 75 | A/ | 2 |
| TOTALS | 245,196 | \$3,957 | \$16 | 328,200 | \$35,927 | \$109 | 221,836 | \$38,329 | \$173 | 76,593 | \$15,120 | \$197 | 871,825 | \$93,333 | \$107 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

Non-New York City Counties Total

City of New York Resident Earned Income Tax Credit

Tax Year 2009

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | Number | Credits (000's) | Avg. Credit |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | | | |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 438 | \$5 | \$12 | 111 | \$4 | \$39 | 31 | \$2 | \$50 | 16 | \$1 | \$58 | 596 | \$12 | \$20 |
| 4,001 - 8,000 | 716 | 15 | 21 | 293 | 31 | 106 | 106 | 14 | 128 | 37 | 5 | 137 | 1,152 | 65 | 56 |
| 8,001 - 12,000 | 624 | 9 | 15 | 635 | 93 | 147 | 249 | 50 | 200 | 70 | 16 | 227 | 1,578 | 168 | 107 |
| 12,001 - 16,000 | 169 | 1 | 6 | 420 | 62 | 149 | 409 | 100 | 244 | 118 | 33 | 279 | 1,116 | 196 | 176 |
| 16,001 - 20,000 | D/ | A/ | 5 | D/ | D/ | 137 | 257 | 60 | 232 | 93 | 25 | 266 | 749 | 135 | 181 |
| 20,001 - 24,000 | 0 | 0 | 0 | 352 | 38 | 109 | 243 | 49 | 201 | 80 | 20 | 244 | 675 | 107 | 158 |
| 24,001 - 28,000 | 0 | 0 | 0 | D/ | D/ | 80 | 270 | 42 | 156 | 80 | 16 | 201 | D/ | D/ | 124 |
| 28,001 - 32,000 | D/ | A/ | 35 | D/ | D/ | 50 | 220 | 27 | 123 | D/ | D/ | 162 | 586 | 52 | 89 |
| 32,001 - 36,000 | 0 | 0 | 0 | 183 | 4 | 20 | 203 | 15 | 76 | 69 | 8 | 119 | 455 | 27 | 60 |
| 36,001 - 40,000 | 0 | 0 | 0 | 35 | 1 | 22 | 162 | 7 | 40 | 55 | 4 | 77 | 252 | 12 | 46 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 2 | D/ | D/ | 27 | 33 | 2 | 47 | 84 | 3 | 34 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 7 | D/ | A/ | 24 | 27 | 1 | 19 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 2 | D/ | A/ | 2 |
| TOTALS | 1,974 | \$30 | \$15 | 3,051 | \$327 | \$107 | 2,205 | \$366 | \$166 | 734 | \$139 | \$190 | 7,964 | \$863 | \$108 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual taxpayer information.

All Other (Non-New York State Residents & Unclassified)

City of New York Resident Earned Income Tax Credit **Tax Year 2009**

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|--------------|--------------------|----------------|--------------|--------------------|----------------|---------------|--------------------|----------------|--------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 335 | \$3 | \$9 | 70 | \$2 | \$30 | 31 | \$1 | \$44 | 12 | A/ | \$32 | 448 | \$7 | \$15 |
| 4,001 - 8,000 | 676 | 11 | 16 | 167 | 12 | 74 | 93 | 9 | 96 | 26 | 3 | 115 | 962 | 35 | 36 |
| 8,001 - 12,000 | 670 | 7 | 10 | 252 | 27 | 106 | 130 | 20 | 151 | 35 | 6 | 173 | 1,087 | 59 | 54 |
| 12,001 - 16,000 | 195 | 1 | 5 | 187 | 18 | 98 | 148 | 25 | 169 | 61 | 13 | 207 | 591 | 57 | 96 |
| 16,001 - 20,000 | 19 | A/ | 3 | 175 | 15 | 86 | 116 | 18 | 158 | 57 | 10 | 182 | 367 | 44 | 120 |
| 20,001 - 24,000 | 0 | 0 | 0 | 187 | 14 | 75 | 101 | 13 | 124 | 28 | 6 | 198 | 316 | 32 | 102 |
| 24,001 - 28,000 | D/ | A/ | 40 | D/ | D/ | 58 | 104 | 11 | 108 | 48 | 7 | 147 | 306 | 27 | 89 |
| 28,001 - 32,000 | 0 | 0 | 0 | 181 | 6 | 36 | D/ | D/ | 86 | D/ | D/ | 108 | 336 | 21 | 62 |
| 32,001 - 36,000 | D/ | A/ | 1 | D/ | D/ | 19 | 98 | 6 | 63 | 27 | 2 | 89 | 241 | 11 | 45 |
| 36,001 - 40,000 | 0 | 0 | 0 | D/ | A/ | 12 | D/ | D/ | 27 | 31 | 2 | 57 | 165 | 5 | 29 |
| 40,001 - 44,000 | 0 | 0 | 0 | D/ | A/ | 2 | D/ | D/ | 18 | D/ | D/ | 35 | 66 | 2 | 25 |
| 44,001 - 48,000 | 0 | 0 | 0 | 0 | 0 | 0 | D/ | A/ | 4 | D/ | A/ | 18 | 22 | A/ | 15 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | 1,897 | \$21 | \$11 | 1,528 | \$107 | \$70 | 1,071 | \$116 | \$108 | 411 | \$55 | \$134 | 4,907 | \$299 | \$61 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual tax payer information.

Grand Total for All Claims

City of New York Resident Earned Income Tax Credit **Tax Year 2009**

| Filing Status and Size of Earned Income | Number of Qualifying Children | | | | | | | | | | | | Total | | |
|--------------------------------------------------|-------------------------------|--------------------|----------------|----------------|--------------------|----------------|----------------|--------------------|----------------|---------------|--------------------|----------------|----------------|--------------------|----------------|
| | None | | | One | | | Two | | | More than Two | | | | | |
| | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit | Number | Credits (000's) | Avg. Credit |
| All Taxpayers | | | | | | | | | | | | | | | |
| \$0 - \$4,000 | 49,362 | \$516 | \$10 | 13,112 | \$528 | \$40 | 4,864 | \$232 | \$48 | 1,377 | \$71 | \$51 | 68,715 | \$1,347 | \$20 |
| 4,001 - 8,000 | 100,744 | 2,086 | 21 | 36,736 | 3,897 | 106 | 12,924 | 1,617 | 125 | 3,441 | 483 | 140 | 153,845 | 8,082 | 53 |
| 8,001 - 12,000 | 74,137 | 1,137 | 15 | 74,831 | 11,002 | 147 | 29,866 | 6,009 | 201 | 8,868 | 2,027 | 229 | 187,702 | 20,174 | 107 |
| 12,001 - 16,000 | 22,735 | 225 | 10 | 48,318 | 7,158 | 148 | 46,233 | 11,312 | 245 | 14,370 | 3,978 | 277 | 131,656 | 22,673 | 172 |
| 16,001 - 20,000 | 3,696 | 39 | 11 | 39,148 | 5,377 | 137 | 29,480 | 6,906 | 234 | 10,383 | 2,800 | 270 | 82,707 | 15,122 | 183 |
| 20,001 - 24,000 | 104 | 13 | 122 | 35,831 | 3,988 | 111 | 24,231 | 4,903 | 202 | 8,678 | 2,139 | 246 | 68,844 | 11,043 | 160 |
| 24,001 - 28,000 | 67 | 7 | 106 | 32,093 | 2,577 | 80 | 21,878 | 3,520 | 161 | 7,329 | 1,488 | 203 | 61,367 | 7,592 | 124 |
| 28,001 - 32,000 | 46 | 3 | 68 | 28,066 | 1,363 | 49 | 19,529 | 2,326 | 119 | 6,600 | 1,042 | 158 | 54,241 | 4,734 | 87 |
| 32,001 - 36,000 | 42 | 1 | 34 | 21,690 | 459 | 21 | 18,052 | 1,392 | 77 | 6,203 | 718 | 116 | 45,987 | 2,570 | 56 |
| 36,001 - 40,000 | D/ | A/ | 30 | D/ | D/ | 19 | 13,873 | 536 | 39 | 5,160 | 393 | 76 | 22,716 | 1,000 | 44 |
| 40,001 - 44,000 | D/ | A/ | 14 | D/ | D/ | 3 | D/ | D/ | 29 | 3,758 | 158 | 42 | 7,998 | 274 | 34 |
| 44,001 - 48,000 | 0 | 0 | 0 | D/ | A/ | 18 | D/ | D/ | 7 | 1,689 | 39 | 23 | 2,482 | 44 | 18 |
| 48,001 and over | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 77 | A/ | 2 | 77 | A/ | 2 |
| TOTALS | 250,944 | \$4,027 | \$16 | 333,742 | \$36,419 | \$109 | 225,718 | \$38,873 | \$172 | 77,933 | \$15,336 | \$197 | 888,337 | \$94,654 | \$107 |

A/ Amount is less than \$500.

D/ Tax Law prohibits the disclosure of individual tax payer information.

Appendix A: Legislative Mandate for the Earned Income Tax Credit Study, Chapter 170, Laws of 1994, as Amended by Chapter 60, Laws of 2004

“The commissioner shall prepare a preliminary written report after July thirty-first and a final written report after December thirty-first of each calendar year, which shall contain statistical information regarding the credits granted on or before such dates under this subsection, and under any local law enacted pursuant to subsection (f) of section thirteen hundred ten of this chapter, during such calendar year. Copies of these reports shall be submitted by such commissioner to the governor, the temporary president of the senate, the speaker of the assembly, the chairman of the senate finance committee and the chairman of the assembly ways and means committee within sixty days of July thirty-first with respect to the preliminary report, and within forty-five days of December thirty-first with respect to the final report, and copies of such reports with respect to credits under any local law enacted pursuant to subsection (f) of section thirteen hundred ten of this chapter shall be submitted in addition to the mayor and the speaker of the council of the city where such a local law is in effect. Such reports shall contain, but not be limited to, the number of credits and the average amount of such credits allowed; and of those, the number of credits and the average amount of such credits allowed; and of those, the number of credits and the average amount of such credits allowed to taxpayers in each country; and of those, the number of credits and the average amount of such credits allowed to taxpayers whose earned income falls within ranges, determined by the commissioner, of not more than four thousand dollars; and of those, the number of credits and the average amount of such credits allowed to taxpayers who file under the different statuses set forth in subsections (a), (b) and (c) of section six hundred one of this part; and of those, the number of credits and the average amount of such credits allowed to taxpayers whose number of qualifying children falls within the categories set forth in such section thirty-two of the internal revenue code.”

**Appendix B: Form IT-215
(Claim for Earned Income Credit) and
Form IT-209 (Claim for Noncustodial
Parent New York State Earned**



Claim for Earned Income Credit

New York State • New York City

IT-215

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

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

- Did you claim the federal earned income credit for 2009? If **No, stop; you do not qualify for these credits.** 1. Yes No
- Is your investment income (see instructions) greater than \$3,100? If **Yes, stop; you do not qualify for these credits.** 2. Yes No
- Have you already filed your 2009 New York State income tax return? If **Yes**, you must file an amended NYS return. 3. Yes No
- Did you claim qualifying children on your 2009 **federal** Schedule EIC? If **No**, continue with line 5.
If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC. 4. Yes No
If you claimed more than three, see instructions.

| First name and middle initial | Last name | Relationship | Number of months lived with you | Full-time student* | Person with disability* | Social security number | Year of birth |
|-------------------------------|-----------|--------------|---------------------------------|--------------------------|----------------------------|------------------------|---------------|
| | | • | | <input type="checkbox"/> | • <input type="checkbox"/> | | |
| | | • | | <input type="checkbox"/> | • <input type="checkbox"/> | | |
| | | • | | <input type="checkbox"/> | • <input type="checkbox"/> | | |

* Mark an **X** in these boxes **only** if you checked **Yes** in the same box on your 2009 federal Schedule EIC (box 4a or 4b).

- Is the IRS figuring your **federal** earned income credit (EIC) for you? If **Yes**, complete lines 6 through 9 (also lines 21, 23, and 24 if you are a part-year New York State resident, and line 28 if you are a part-year New York City resident). The Tax Department will compute your New York State and, if applicable, your New York City earned income credit for you. If **No**, complete lines 6 through 17 (and lines 18 through 26 if you are a part-year New York State resident). New York City residents must complete the **New York City earned income credit Worksheet C** on page 3 of Form IT-215-I. Part-year New York City residents must also complete line 28 on the back of this claim form. ... 5. Yes No
Dollars Cents
- Wages, salaries, tips, etc., from **Worksheet A** line 3, on page 2 of the instructions, Form IT-215-I. 6. Dollars Cents
- If you received a taxable scholarship or fellowship grant, or if you were paid any amount as an inmate in a penal institution for work, or if you received an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, enter that amount here (see instructions) 7. Dollars Cents
- Business income or loss (from your federal Form 1040 line instructions, Earned Income Credit Worksheet B, lines 1e, 2c, and 3) 8. Dollars Cents
Employer identification number (see instructions) •
- Enter your federal adjusted gross income
(from Form IT-150, line 11; Form IT-201, line 19; or Form IT-203, line 19, Federal amount column) 9. Dollars Cents
- Amount of federal EIC claimed** (from federal Form 1040EZ, line 9a; Form 1040A, line 41a; or Form 1040, line 64a) 10. Dollars Cents
- New York State earned income credit (NYS EIC) rate 30% (.30) 11. Dollars Cents **3 0**
- Tentative NYS EIC (multiply line 10 by line 11; see instructions) 12. Dollars Cents

If you are a Form IT-201 or Form IT-203 filer, complete **Worksheet B** on the back page before continuing.

- Form IT-150 filers, copy the amount from Form IT-150, line 27. Form IT-201 and Form IT-203 filers, copy the amount from **Worksheet B**, line 5, on the back of this form 13. Dollars Cents
- New York State household credit (from Form IT-150, line 28; Form IT-201, line 40; or Form IT-203, line 39) 14. Dollars Cents
- Enter the smaller of line 13 or line 14 15. Dollars Cents
- Allowable New York State earned income credit** (subtract line 15 from line 12; see instructions) 16. Dollars Cents
- If your New York State filing status is **3**, **Married filing separate return**, complete line 17. The NYS EIC on line 16 above can be divided between spouses in any manner you wish. Enter on line 17 the amount of NYS EIC from line 16 you are claiming, and also enter your joint federal adjusted gross income below. 17. Dollars Cents
Federal adjusted gross income (from federal Form 1040EZ, line 4; Form 1040A, line 22; or Form 1040, line 38) •

Please file this original scannable form with the Tax Department.



Part-year New York State resident earned income credit

Lines 18 through 26 apply only to part-year New York State residents claiming the New York State earned income credit.

| | Dollars | Cents |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------|
| 18 Enter your New York State earned income credit (from line 16 or line 17) | | |
| 19 Enter the amount from Form IT-203, line 42 | | |
| — If line 19 is equal to or more than line 18, stop. You do not have excess New York State earned income credit. — If line 19 is less than line 18, continue on line 20 below. | | |
| 20 Excess New York State earned income credit (subtract line 19 from line 18) | | |
| 21 Enter the amount from Form IT-203-ATT, line 31 (If you do not have to file Form IT-203-ATT, leave blank and continue on line 22 below.) | | |
| — If Form IT-215, line 21, is equal to or more than Form IT-215, line 20, stop. Do not continue with this computation. Enter the amount from line 20 above on Form IT-203-ATT, line 32. — If Form IT-215, line 21, is less than Form IT-215, line 20, enter the amount from line 20 above on Form IT-203-ATT, line 32, and continue on line 22 below. | | |
| 22 Subtract line 21 from line 20. This is your remaining excess New York State earned income credit. | | |
| 23 Enter the amount from line 18, Column D, of the <i>Part-year resident income allocation worksheet</i> in your Form IT-203 instruction booklet | | |
| 24 Enter the amount from line 18, Column A, of the <i>Part-year resident income allocation worksheet</i> in your Form IT-203 instruction booklet | | |
| 25 Divide line 23 by line 24 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000). | | |
| 26 Multiply line 22 by line 25. Enter the result here and on Form IT-203-ATT, line 10. This is the refundable portion of your part-year New York State resident earned income credit. | | |

New York City earned income credit (full-year and part-year New York City residents)

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| 27 From Worksheet C, New York City earned income credit , on page 3 of Form IT-215-I, <i>Instructions for Form IT-215</i> . Enter here and on Form IT-150, line 45; Form IT-201, line 70; or Form IT-203-ATT, line 11. | | |
| Part-year New York City residents must also complete line 28 below. | | |
| 28 Part-year New York City adjusted gross income Enter the amounts from Worksheet C, lines 6 and 7 | | |
| | 28A. | 28B. |

Worksheet B (for Form IT-201 and Form IT-203 filers only)

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| 1 New York State tax (from Form IT-201, line 39, or Form IT-203, line 38) | | |
| 2 Resident credit (from Form IT-201, line 41, or Form IT-203-ATT, line 1) | | |
| 3 Accumulation distribution credit (from Form IT-201-ATT, line 1, or Form IT-203-ATT, line 2) | | |
| 4 Add lines 2 and 3 | | |
| 5 Subtract line 4 from line 1. (If line 4 is more than line 1, enter 0.) Enter here and on line 13 on the front of this form. | | |





Claim for Noncustodial Parent New York State Earned Income Credit

New York State Earned Income Credit • New York City Earned Income Credit

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

Name(s) as shown on return [] Your social security number []

The noncustodial parent New York State earned income credit (noncustodial EIC) may be claimed instead of the New York State earned income credit (NYS EIC). If you claimed a federal earned income credit for 2009, compute both the noncustodial EIC (Schedule A) and the NYS EIC (Schedule B) on Form IT-209 to determine which credit is more beneficial to you. You cannot claim both the noncustodial EIC and the NYS EIC.

Schedule A - Noncustodial parent New York State earned income credit (noncustodial EIC)

Part 1 - Eligibility

If you answer No to any question on lines 1 through 6, you do not qualify for the noncustodial EIC. However, if you claimed a federal EIC for 2009, you may be eligible to claim the New York State earned income credit on Form IT-215, Claim for Earned Income Credit. See instructions.

- 1 For 2009, were you a full-year resident of New York State?
2 Were you age 18 or older as of December 31, 2009?
3 Were you the parent of a child who did not reside with you in 2009 and was under the age of 18 on December 31, 2009?
If No, stop; you do not qualify for this credit.
If Yes, list up to three children who did not reside with you in the spaces below (see instructions).

Table with 5 columns: First name and middle initial, Last name, Relationship, Social security number, Year of birth. Contains 3 empty rows for child information.

- 4 Did you have a child support order payable through a support collection unit for at least one-half of the tax year?
5 For 2009, have you paid an amount in child support equal to or more than the amount due for every order requiring you to make child support payments?
6 Is your federal AGI from Form IT-150, line 11, or Form IT-201, line 19, less than \$35,463?
7 Do you (and your spouse if filing a joint return) have a social security number that allows you to work or is valid for federal earned income tax purposes?
8 Is your federal filing status Married filing separately?
9 Are you filing federal Form 2555 or Form 2555-EZ (relating to foreign earned income)?
10 Is your investment income greater than \$3,100?
If No, stop; you do not qualify for this credit.
If Yes, stop; you do not qualify for this credit, the NYS EIC, or the NYC EIC.



Part 2 — Claiming the credit

- 11 Have you already filed your 2009 New York State income tax return?
12 Do you want the Tax Department to compute your noncustodial EIC and NYS EIC and give you the greater of the two?

Part 3 — Earned income

- 13 Wages, salaries, tips, etc. from Worksheet A, line 5, on page 2 of the instructions
14 If you were paid any amount for work while an inmate in a penal institution, or if you received a taxable scholarship or fellowship grant...
15 Business income or loss from Worksheet B, line 4 (or, if you claimed the federal EIC, from your federal Form 1040 line instructions...
16 Total earned income (If line 15 is a profit, subtract line 14 from line 13, and then add line 15. If line 15 is a loss, subtract line 14 from line 13, and then subtract line 15.)
17 Enter your federal AGI from Form IT-150, line 11, or Form IT-201, line 19

Part 4 — Credit computation

Credit computed at 20% of federal EIC with one qualifying child

- 18 Find the line 16 amount (Total earned income) in the noncustodial EIC tables (beginning on page 4 of the instructions), and enter the credit amount from column a
19 Are the amounts on lines 16 and 17 the same?
20 Is the amount on line 17 less than \$16,450?
21 Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 of the instructions), and enter the credit amount from column a
22 Enter the amount from line 18 or line 21, whichever is less
23 Noncustodial EIC rate 20% (.20)
24 Noncustodial EIC (multiply line 22 by line 23)

Credit computed at 2.5 times the federal EIC without a qualifying child

- 25 Find the line 16 amount (Total earned income) in the noncustodial EIC tables (beginning on page 4 of the instructions). (If your NYS filing status is 2, Married filing joint return, enter the credit amount from column c. All other filing statuses, enter the credit amount from column b.)
26 Are the amounts on lines 16 and 17 the same?

Please file this original scannable form with the Tax Department.



Part 4 – Credit computation (continued)

27 Is the amount on line 17 less than \$7,500 (\$12,500 if your filing status is ②, *Married filing joint return*)?..... **27.** Yes No
 If **Yes**, skip line 28, and enter the line 25 amount on line 29.
 If **No**, continue on line 28.

28 Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 of the instructions).
 (If your NYS filing status is ②, Married filing joint return, enter the credit amount from **column c**.
 All other filing statuses, enter the credit amount from **column b**.) **28.** .

29 Enter the amount from line 25 or line 28, whichever is less **29.** .

30 Noncustodial EIC factor (2.5) **30.** **2** . **5 0**

31 Noncustodial EIC calculation (multiply line 29 by line 30) **31.** .

32 Noncustodial EIC (enter the greater of line 24 or line 31; see instructions) **32.** .

Schedule B – New York State earned income credit (NYS EIC)

33 Did you claim the federal EIC for 2009?..... **33.** Yes No
 If **No, stop**; you do not qualify for the NYS EIC (see the line 32 instructions)
 If **Yes**, continue on line 34.

34 Did you claim qualifying children on your 2009 federal Schedule EIC?..... **34.** Yes No
 If **No**, continue on line 35.
 If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC.

Note: The children listed below must **not** be the same children as those you listed at line 3 on page 1.

| First name and middle initial | Last name | Relationship | Number of months lived with you | Full-time student* | Person with disability* | Social security number | Year of birth |
|-------------------------------|-----------|--------------|---------------------------------|--------------------------|----------------------------|------------------------|------------------------|
| | | • | | <input type="checkbox"/> | • <input type="checkbox"/> | • <input type="text"/> | • <input type="text"/> |
| | | • | | <input type="checkbox"/> | • <input type="checkbox"/> | • <input type="text"/> | • <input type="text"/> |
| | | • | | <input type="checkbox"/> | • <input type="checkbox"/> | • <input type="text"/> | • <input type="text"/> |

* Mark an **X** in these boxes **only** if you checked **Yes** in the same box on your 2009 federal Schedule EIC (box 4a or 4b).

35 Amount of federal EIC claimed (from federal Form 1040EZ, line 9a; Form 1040A, line 41a; or Form 1040, line 64a) **35.** .

36 NYS EIC rate 30% (.30) **36.** . **3 0**

37 Tentative NYS EIC (multiply line 35 by line 36) **37.** .

38 Form IT-150 filers: Enter the amount from Form IT-150, line 27 **38.** .
Form IT-201 filers: Complete lines 38a through 38e, and enter the line 38e amount on line 38.

38a Amount from Form IT-201, line 39 **38a.** .
38b Amount from Form IT-201, line 41 **38b.** .
38c Amount from Form IT-201-ATT, line 1 **38c.** .
38d Add lines 38b and 38c **38d.** .
38e Subtract line 38d from line 38a (if line 38d is more than line 38a, enter 0; also enter this amount on line 38 above) **38e.** .



Schedule B – New York State earned income credit *(continued)*

- 39 Enter the amount from line 38 on page 3 39. .
- 40 New York State household credit (from Form IT-150, line 28, or Form IT-201, line 40) 40. .
- 41 Enter the amount from line 39 or line 40, whichever is less 41. .
- 42 Allowable NYS EIC *(subtract line 41 from line 37)* 42. .
- 43 Noncustodial EIC *(enter the amount from line 32)* 43. .

You can only claim the NYS EIC from line 42 or the noncustodial EIC from line 43. **You cannot claim both.**

If line 42 is greater than line 43, enter the line 42 amount on Form IT-150, line 40, or Form IT-201, line 65.

If line 43 is greater than line 42, enter the line 43 amount on Form IT-150, line 41, or Form IT-201, line 66.

Schedule C – New York City earned income credit (NYC EIC) for NYC full-year and part-year residents

Caution: You **must** be a full-year or part-year New York City resident **and** qualify for a federal EIC to claim the NYC EIC.

- 44 Were you a resident of New York City during 2009?..... 44. Yes No
If **No, stop**; you do not qualify for the NYC EIC.
- 45 New York City EIC: Enter amount from **Worksheet C**, on page 3 in the instructions here and on Form IT-150, line 45, or Form IT-201, line 70.
Part-year New York City residents must also complete lines 46 and 47 below 45. .
- 46 Part-year New York City AGI: Enter the amount from **Worksheet C**, line 7 46. .
- 47 Part-year New York City AGI: Enter the amount from **Worksheet C**, line 6 47. .



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

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