



Earned Income Tax Credit

Analysis of Credit Claims for 2010

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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. In 2012, the credit was extended for two additional years (through tax year 2014).

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 2010. 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	State 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	State 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
2011/2/4/5								
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
2012/2/4/5								
Married Filing Joint /3								
Families with 1 child	34.00%	\$9,320	\$3,169	30.00%	\$951	\$22,300	15.98%	\$42,130
Families with 2 children	40.00%	13,090	5,236	30.00%	1,571	22,300	21.06%	47,162
Families with 3 or more children	45.00%	13,090	5,891	30.00%	1,767	22,300	21.06%	50,270
Workers without children /1	7.65%	6,210	475	30.00%	143	12,980	7.65%	19,190
All Other Taxpayers /3								
Families with 1 child	34.00%	\$9,320	\$3,169	30.00%	\$951	\$17,090	15.98%	\$36,920
Families with 2 children	40.00%	13,090	5,236	30.00%	1,571	17,090	21.06%	41,952
Families with 3 or more children	45.00%	13,090	5,891	30.00%	1,767	17,090	21.06%	45,060
Workers without children /1	7.65%	6,210	475	30.00%	143	7,770	7.65%	13,980

/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 2012, these amounts are a maximum \$24 for workers without children, \$158 for families with 1 qualifying child, and \$262 for families with 2 qualifying children, and \$295 for families with 3 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, 2012

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	30.00%	Credit	Yes	Yes
Delaware	20.00%	Credit	No	Yes
Illinois	5.00%	Credit	Yes	Yes
Indiana (2)	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	6.00%	Credit	Yes	Yes
Minnesota (5)	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 (6)	25.00%	Credit	Partially	Yes
Vermont	32.00%	Credit	Yes	Yes
Virginia	20.00%	Credit	No	Yes
Washington (7)	10.00%	Credit	Yes	Yes
Wisconsin (8)	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 does not conform to Federal enhancements for 3 or more qualifying children or joint filers.
- (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 is not based on the Federal credit, but on earned income at various rates for each filing status.
- (6) 15% of the unused 25% State credit is refundable to taxpayers.
- (7) Credit is 10% of the Federal credit, but is not currently funded.
- (8) The percentage of the Federal credit allowed varies by number of children - 4% (one child), 11% (two children), and 34% (three or more children).

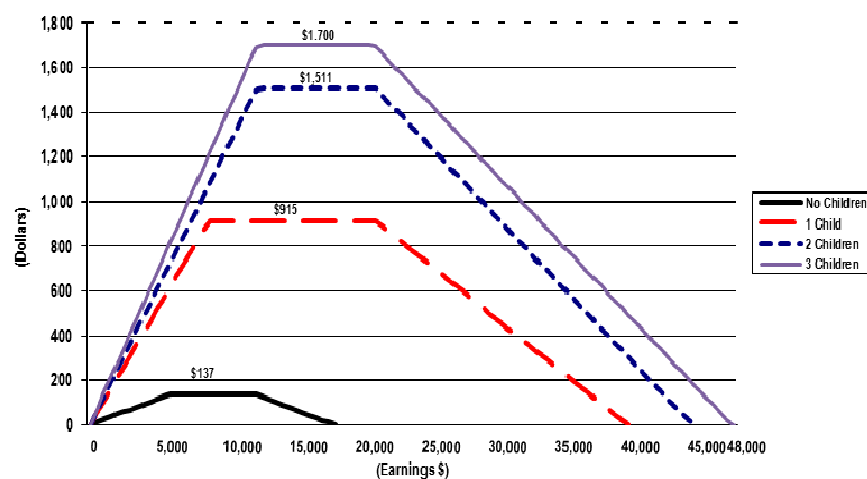
Source: Office of Tax Policy Analysis compilation from various sources, including CCH State Tax Guide and Center for Budget and Policy Priorities. "A Hand Up: How State Earned Income Tax Credits Help Working Families Escape Poverty in 2011" (April 2011).

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 several times. For example, 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. Beginning in tax year 2009, taxpayers with three or more qualifying children benefitted from a higher credit rate and phase-out range.

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: 2010 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.

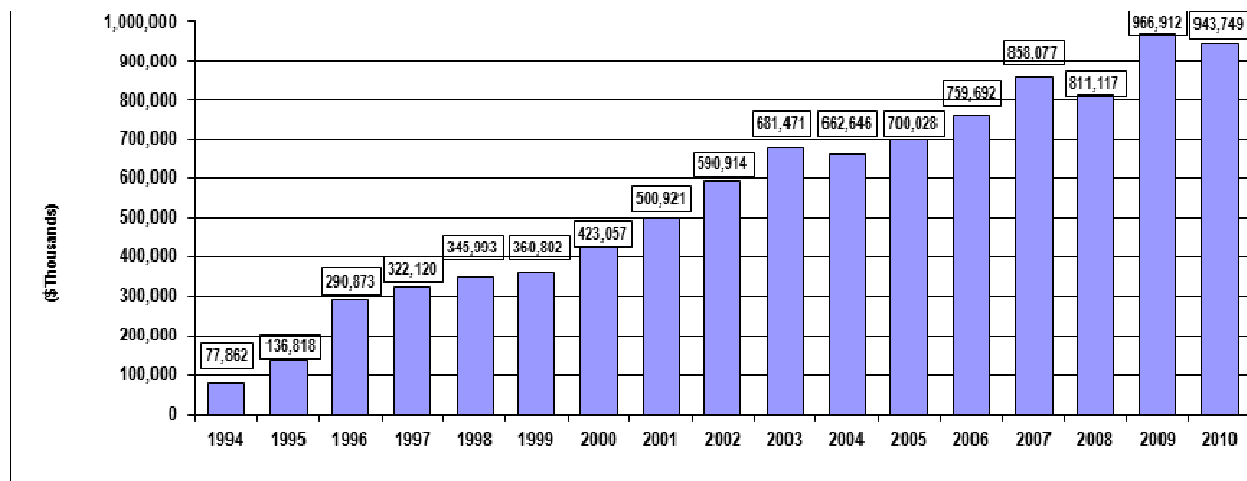
Finally, because it phases out as income increases, the EITC plays a general role in increasing the progressivity of the Federal income tax. The EITC targets tax relief to low and moderate-income taxpayers, while its refund ability feature provides cash rebates to the lowest-income workers. The New York 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 2010, approximately 84 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 decreased from approximately \$967 million in 2009 to almost \$944 million in 2010. Figure 2 shows how the total credit claimed has changed over tax years from 1994 through 2010.

Figure 2: Total New York State Earned Income Tax Credit Claimed - 1994-2010



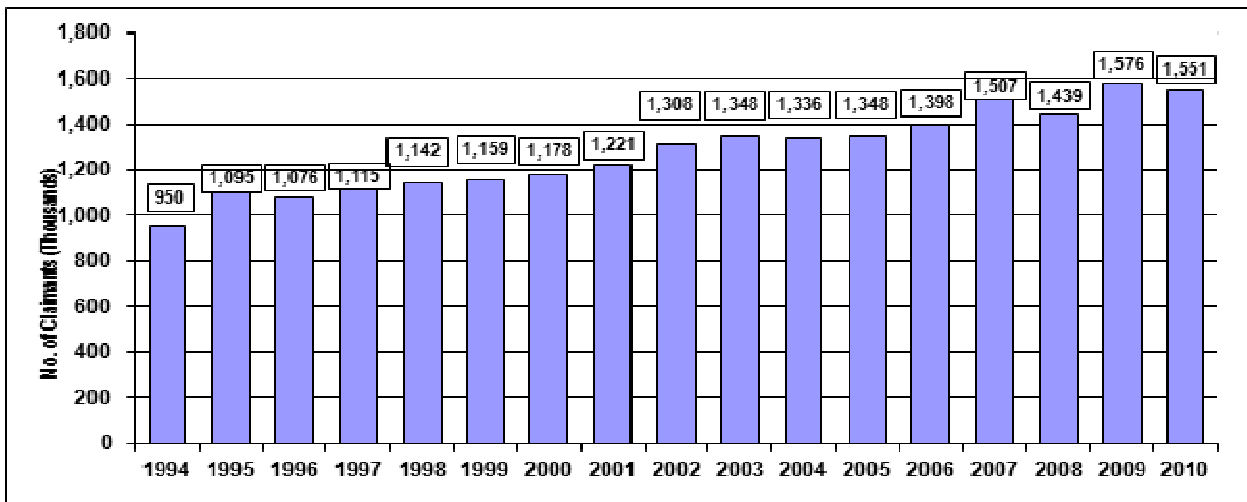
**Table 3: EITC Claims by
Place of Residence - 2010
Tax Year**

County	Number	Amount (\$000)	Avg. Credit (\$)	County	Number	Amount \$0	Avg. Credit (\$)
Albany	17,991	10,474	582	Orleans	3,154	1,926	611
Allegany	3,461	2,144	619	Oswego	9,588	5,913	617
Broome	14,344	8,553	596	Otsego	4,129	2,371	574
Cattaraugus	6,577	4,153	631	Putnam	3,058	1,438	470
Cayuga	5,532	3,302	597	Rensselaer	9,921	5,865	591
Chautauqua	10,921	6,858	628	Rockland	16,406	11,982	730
Chemung	7,102	4,360	614	St. Lawrence	7,985	4,988	625
Chenango	4,311	2,671	620	Saratoga	10,408	5,724	550
Clinton	5,434	3,101	571	Schenectady	11,212	6,902	616
Columbia	3,889	2,166	557	Schoharie	1,945	1,086	558
Cortland	3,674	2,226	606	Schuyler	1,453	877	603
Delaware	3,356	2,001	596	Seneca	2,408	1,435	596
Dutchess	13,492	7,455	553	Steuben	7,475	4,550	609
Erie	60,994	36,870	604	Suffolk	76,732	44,749	583
Essex	2,612	1,459	559	Sullivan	6,073	3,824	630
Franklin	3,704	2,309	623	Tioga	3,630	2,189	603
Fulton	4,606	2,801	608	Tompkins	5,041	2,727	541
Genesee	4,086	2,440	597	Ulster	11,364	6,102	537
Greene	3,216	1,753	545	Warren	4,812	2,691	559
Hamilton	295	164	554	Washington	4,634	2,818	608
Herkimer	4,965	3,049	614	Wayne	6,848	4,200	613
Jefferson	8,160	5,138	630	Westchester	46,448	27,451	591
Lewis	1,778	1,055	593	Wyoming	2,523	1,439	571
Livingston	3,840	2,249	586	Yates	1,853	1,131	611
Madison	4,486	2,692	600				
Monroe	52,883	32,784	620	Bronx	191,615	131,493	686
Montgomery	4,659	2,919	627	Kings	283,395	185,401	654
Nassau	61,878	35,442	573	Manhattan	116,996	63,195	540
Niagara	15,222	9,000	591	Queens	227,345	133,386	587
Oneida	18,155	11,598	639	Richmond	27,396	16,871	616
Onondaga	32,558	20,285	623				
Ontario	6,651	3,927	590	All Other*	29,369	7,339	250
Orange	21,441	14,290	666	Grand Total	1,551,489	943,749	608

* 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 1,551,000 returns claimed an earned income tax credit, or a 1.6 percent decrease over 2009. This represents about 16 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 \$470 in Putnam County, to a high of \$730 in Rockland County. The statewide average credit for all filers equaled \$608.
- 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 - 1994-2010



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 - 2010

Family Size	Number of Claimants		Credit Allowed		
	Number	% of Total	Amount (000)	% of Total	Avg. Credit
No Children	394,029	25.4	\$35,488	3.8	\$90
One Child	583,851	37.6	342,757	36.3	587
Two Children	402,558	25.9	379,726	40.2	943
More than Two Children	171,051	11.0	185,778	19.7	1,086
Total	1,551,489	100.0	\$943,749	100.0	\$608

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 2010 New York City EITC by county of residence. Some major statistical highlights are as follows:

- The total New York City earned income credit in 2010 was \$93.1 million compared to \$94.7 million in 2009. Figure 4 shows how the total credit claimed has changed over tax years from 2004 through 2010.
- A total of 882,263 taxpayers claimed the New York City credit in 2010 versus 888,337 in 2009. 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 865,999. This figure is roughly comparable to the 846,747 similarly situated taxpayers who claimed the New York State credit.
- The average New York City credit for 2010 was \$105. The highest average credit is found in Bronx County (\$117). The lowest average credit is found in New York County (\$91).

Table 5: New York City Resident EITC Claims by Place of Residence - 2010 Tax Year

County	Number	Amount (\$000)	Avg. Credit (\$)
Bronx	194,553	22,743	117
Kings	289,794	32,050	111
New York	120,327	10,963	91
Queens	233,307	23,118	99
Richmond	28,018	2,911	104
Non-New York City Counties	8,488	898	106
All Other	7,776	389	50
Grand Total	882,263	93,073	105

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 - 2004-2010

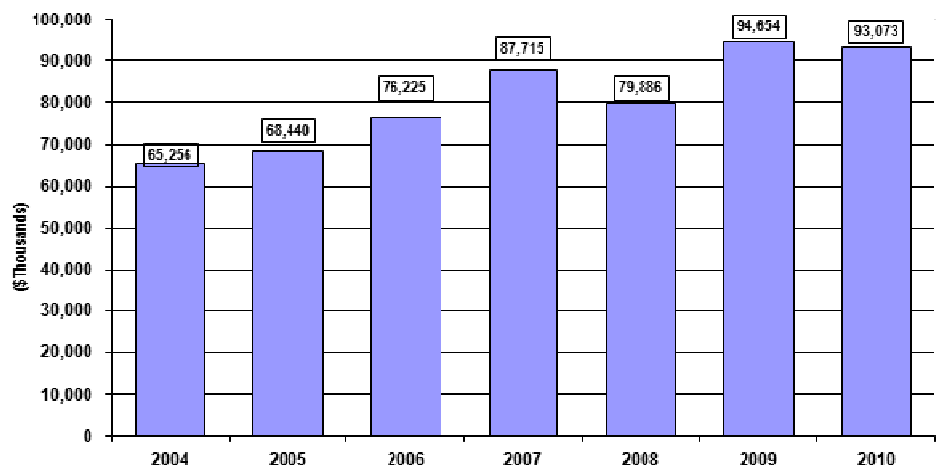
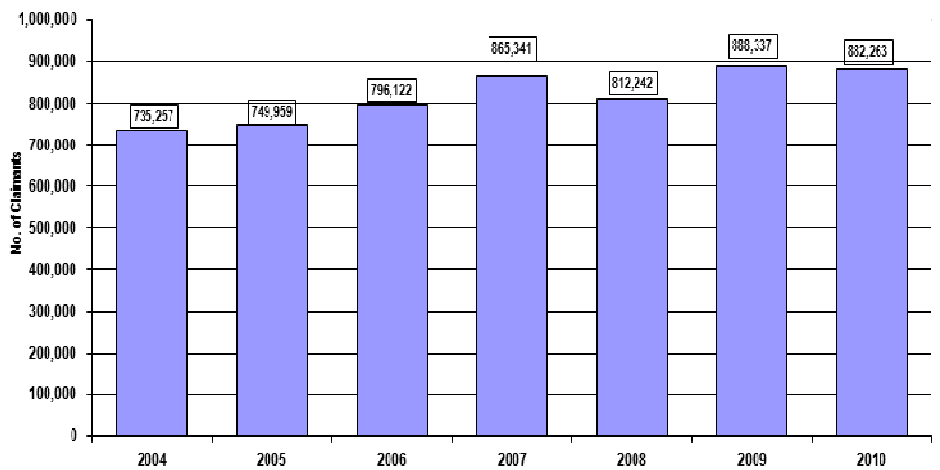


Figure 5: Total New York City Earned Income Tax Credit Claimants - 2004 - 2010



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 - 2010

Family Size	Number of Claimants		Credit Allowed		
	Number	% of Total	Amount (000)	% of Total	Avg. Credit
No Children	260,815	29.6	\$4,019	4.3	\$15
One Child	321,706	36.5	34,859	37.5	108
Two Children	218,104	24.7	37,814	40.6	173
More Than Two Children	81,638	9.3	16,381	17.6	201
Total	882,263	100.0	\$93,073	100.0	\$105

Summary Statistics: Noncustodial Parent New York State Earned Income Credit

Table 7 provides a general statistical overview of the 2010 Noncustodial Parent New York State Earned Income Credit by county of residence. Some major statistical highlights from the third year of this tax credit area as follows:

- The total Noncustodial parent New York State earned income credit increased to approximately \$3.5 million in 2010 compared to a approximately under \$4.4 million in 2009.
- A total of 7,745 taxpayers claimed the Noncustodial credit in 2010. This is an decrease of almost 20 percent over tax year 2009.
- Average credit amounts varied by county ranging from a low of \$347 in Montgomery County, to a high of \$661 in Hamilton County. The statewide average credit for all filers equaled \$456.

**Table 7: Noncustodial
Parent New York State
EITC Claims by County of
Residence - 2010 Tax Year**

County	Number	Amount (\$000)	Avg. Credit (\$)	County	Number	Amount (\$000)	Avg. Credit (\$)
Albany	198	86	432	Orleans	36	19	519
Allegany	51	26	510	Oswego	110	52	471
Broome	219	108	495	Otsego	58	29	508
Cattaraugus	125	63	503	Putnam	D/	D/	382
Cayuga	87	39	451	Rensselaer	116	50	431
Chautauqua	184	83	453	Rockland	41	19	472
Chemung	107	52	489	St. Lawrence	141	72	509
Chenango	60	28	463	Saratoga	131	52	395
Clinton	84	40	475	Schenectady	118	53	448
Columbia	37	17	447	Schoharie	28	12	431
Cortland	63	31	491	Schuyler	30	15	492
Delaware	29	16	536	Seneca	49	26	532
Dutchess	87	42	482	Steuben	138	69	504
Erie	688	320	465	Suffolk	243	105	430
Essex	33	14	428	Sullivan	54	21	394
Franklin	37	15	398	Tioga	46	21	467
Fulton	68	32	472	Tompkins	75	33	437
Genesee	62	28	452	Ulster	111	54	487
Greene	36	14	396	Warren	63	29	464
Hamilton	D/	D/	661	Washington	74	33	445
Herkimer	56	26	459	Wayne	103	47	460
Jefferson	110	52	469	Westchester	129	60	462
Lewis	25	12	465	Wyoming	35	16	467
Livingston	53	27	512	Yates	25	13	534
Madison	61	29	476				
Monroe	475	212	446	Bronx	338	144	421
Montgomery	49	17	347	Kings	495	217	418
Nassau	140	55	396	Manhattan	233	101	395
Niagara	224	104	466	Queens	398	178	405
Oneida	202	91	448	Richmond	63	27	414
Onondaga	375	174	464				
Ontario	120	55	461	Unclassified	0	0	0
Orange	107	49	454	Grand Total	7,745	\$3,529	\$456

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 2011. It includes claims for EITC that passed the Department's two-stage verification procedures, and therefore were credited or paid to taxpayers. Taxpayers who did not file returns through December 2011 may file a claim for EITC for the 2010 tax year until April 15, 2014.

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 2010

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	1,349	\$133	\$99	520	\$122	\$235	226	\$61	\$271	96	\$30	\$316	2,191	\$347	\$158
4,001 - 8,000	1,592	186	117	849	518	610	396	284	718	144	117	815	2,981	1,105	371
8,001 - 12,000	1,299	69	53	958	823	859	545	643	1,180	189	250	1,322	2,991	1,786	597
12,001 - 16,000	123	10	79	846	690	815	646	906	1,403	248	402	1,622	1,863	2,008	1,078
16,001 - 20,000	10	A/	31	D/	D/	738	D/	D/	1,297	221	330	1,492	1,602	1,675	1,046
20,001 - 24,000	0	0	0	817	478	585	504	544	1,080	219	286	1,308	1,540	1,308	850
24,001 - 28,000	0	0	0	811	340	420	482	420	871	234	252	1,076	1,527	1,012	663
28,001 - 32,000	0	0	0	675	175	259	450	298	663	201	185	921	1,326	658	497
32,001 - 36,000	0	0	0	506	63	125	D/	D/	449	150	102	682	D/	D/	328
36,001 - 40,000	0	0	0	104	12	116	314	81	258	151	69	454	569	162	284
40,001 - 44,000	0	0	0	D/	A/	15	135	23	172	D/	D/	304	242	53	220
44,001 - 48,000	0	0	0	0	0	0	32	1	46	58	7	126	90	9	98
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	21	D/	A/	21
TOTALS	4,373	\$399	\$91	6,869	\$3,792	\$552	4,739	\$4,222	\$891	2,010	\$2,061	\$1,025	17,991	\$10,474	\$582

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 2010

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	248	\$30	\$120	106	\$25	\$236	40	\$8	\$212	28	\$8	\$274	422	\$71	\$168
4,001 - 8,000	248	28	113	132	79	600	74	53	720	28	22	782	482	182	378
8,001 - 12,000	208	13	62	186	159	856	97	112	1,153	58	76	1,308	549	360	655
12,001 - 16,000	49	4	84	181	151	833	107	149	1,393	73	116	1,583	410	420	1,023
16,001 - 20,000	D/	A/	25	157	115	731	D/	D/	1,278	D/	D/	1,540	337	347	1,030
20,001 - 24,000	0	0	0	125	75	603	D/	D/	1,095	66	89	1,347	293	276	942
24,001 - 28,000	0	0	0	D/	D/	444	D/	D/	911	54	63	1,161	D/	D/	737
28,001 - 32,000	0	0	0	D/	D/	307	D/	D/	745	45	43	961	D/	D/	607
32,001 - 36,000	D/	A/	2	82	12	145	D/	D/	554	D/	D/	745	D/	D/	425
36,001 - 40,000	0	0	0	41	5	111	58	18	318	D/	D/	505	D/	D/	321
40,001 - 44,000	0	0	0	D/	A/	13	48	10	209	D/	D/	324	89	22	248
44,001 - 48,000	0	0	0	0	0	0	13	1	40	35	6	173	48	7	137
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	8	D/	A/	8
TOTALS	762	\$75	\$98	1,232	\$706	\$573	899	\$798	\$888	568	\$565	\$994	3,461	\$2,144	\$619

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 2010

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	1,164	\$149	\$128	417	\$90	\$215	239	\$61	\$257	99	\$27	\$271	1,919	\$327	\$170
4,001 - 8,000	1,206	139	115	639	388	607	335	237	707	173	139	804	2,353	902	383
8,001 - 12,000	1,018	55	54	825	710	861	405	474	1,171	187	247	1,319	2,435	1,486	610
12,001 - 16,000	112	9	79	705	579	821	494	698	1,412	233	374	1,607	1,544	1,660	1,075
16,001 - 20,000	14	A/	21	606	445	734	438	566	1,292	187	275	1,468	1,245	1,286	1,033
20,001 - 24,000	0	0	0	646	383	593	428	472	1,103	197	264	1,340	1,271	1,119	880
24,001 - 28,000	0	0	0	D/	D/	432	356	324	911	188	210	1,116	D/	D/	707
28,001 - 32,000	0	0	0	471	133	282	343	237	690	157	148	945	971	518	533
32,001 - 36,000	0	0	0	D/	D/	141	253	126	496	D/	D/	729	712	277	389
36,001 - 40,000	0	0	0	104	12	112	235	71	304	111	60	537	450	143	317
40,001 - 44,000	0	0	0	D/	A/	11	119	23	193	D/	D/	308	231	55	237
44,001 - 48,000	0	0	0	0	0	0	38	1	36	80	11	134	118	12	103
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	12	D/	A/	12
TOTALS	3,514	\$351	\$100	5,278	\$3,019	\$572	3,683	\$3,291	\$893	1,869	\$1,893	\$1,013	14,344	\$8,553	\$596

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 2010

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	452	\$49	\$109	192	\$40	\$210	80	\$22	\$276	46	\$13	\$288	770	\$125	\$162
4,001 - 8,000	467	52	112	301	179	594	146	104	709	72	57	798	986	392	398
8,001 - 12,000	409	24	60	354	302	854	206	241	1,170	100	134	1,341	1,069	702	657
12,001 - 16,000	69	5	79	361	299	828	245	341	1,393	135	217	1,608	810	863	1,065
16,001 - 20,000	10	A/	24	344	251	731	216	277	1,282	112	166	1,486	682	695	1,019
20,001 - 24,000	0	0	0	293	174	595	191	213	1,117	97	127	1,306	581	514	885
24,001 - 28,000	0	0	0	229	99	434	187	169	906	95	99	1,046	511	368	721
28,001 - 32,000	0	0	0	168	49	291	153	109	714	76	68	900	397	227	571
32,001 - 36,000	0	0	0	D/	D/	146	137	72	527	87	63	718	D/	D/	435
36,001 - 40,000	0	0	0	49	6	118	112	32	290	79	42	529	240	80	334
40,001 - 44,000	0	0	0	D/	A/	1	64	11	177	D/	D/	296	125	29	233
44,001 - 48,000	0	0	0	0	0	0	23	1	45	27	4	135	50	5	93
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	10	D/	A/	10
TOTALS	1,407	\$132	\$94	2,421	\$1,419	\$586	1,760	\$1,594	\$906	989	\$1,009	\$1,020	6,577	\$4,153	\$631

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 2010

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	421	\$67	\$159	163	\$38	\$233	72	\$19	\$270	39	\$13	\$342	695	\$138	\$198
4,001 - 8,000	451	50	112	217	128	591	152	108	711	48	38	794	868	325	374
8,001 - 12,000	372	20	53	313	267	853	134	155	1,158	71	93	1,316	890	536	602
12,001 - 16,000	D/	D/	86	286	235	821	183	256	1,401	D/	D/	1,635	616	648	1,052
16,001 - 20,000	D/	A/	32	267	195	731	169	215	1,273	80	121	1,517	D/	D/	1,015
20,001 - 24,000	0	0	0	278	162	581	D/	D/	1,084	D/	D/	1,342	526	454	864
24,001 - 28,000	0	0	0	248	108	436	132	116	880	54	60	1,115	434	284	655
28,001 - 32,000	0	0	0	D/	D/	283	122	84	686	D/	D/	916	357	183	513
32,001 - 36,000	0	0	0	139	19	138	129	66	511	52	40	777	320	126	392
36,001 - 40,000	0	0	0	36	3	96	86	26	298	45	22	497	167	51	308
40,001 - 44,000	0	0	0	D/	A/	11	D/	D/	187	D/	D/	338	D/	D/	237
44,001 - 48,000	0	0	0	0	0	0	16	1	37	26	4	136	42	4	98
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	9	D/	A/	9
TOTALS	1,306	\$142	\$109	2,135	\$1,207	\$566	1,400	\$1,224	\$874	691	\$729	\$1,056	5,532	\$3,302	\$597

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 2010

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	863	\$116	\$134	320	\$73	\$229	193	\$50	\$261	106	\$32	\$303	1,482	\$271	\$183
4,001 - 8,000	806	92	114	437	266	608	267	184	690	131	104	792	1,641	646	394
8,001 - 12,000	717	42	59	565	488	864	357	415	1,162	148	195	1,318	1,787	1,140	638
12,001 - 16,000	107	10	89	527	434	824	405	573	1,415	211	336	1,595	1,250	1,353	1,083
16,001 - 20,000	12	A/	32	527	385	731	370	485	1,311	207	318	1,535	1,116	1,188	1,065
20,001 - 24,000	0	0	0	435	261	601	311	350	1,127	191	258	1,353	937	870	929
24,001 - 28,000	0	0	0	337	146	433	297	272	914	164	181	1,105	798	599	750
28,001 - 32,000	0	0	0	325	97	299	244	172	705	118	113	954	687	382	556
32,001 - 36,000	0	0	0	D/	D/	151	203	102	502	120	91	760	D/	D/	404
36,001 - 40,000	0	0	0	70	7	100	187	60	322	95	53	557	352	120	341
40,001 - 44,000	0	0	0	D/	A/	15	101	19	188	D/	D/	310	D/	D/	235
44,001 - 48,000	0	0	0	0	0	0	40	2	46	58	9	151	98	11	108
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	7	D/	A/	7
TOTALS	2,505	\$260	\$104	3,800	\$2,195	\$578	2,975	\$2,684	\$902	1,641	\$1,718	\$1,047	10,921	\$6,858	\$628

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 2010

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	622	\$102	\$164	226	\$50	\$221	134	\$37	\$279	59	\$15	\$252	1,041	\$204	\$196
4,001 - 8,000	555	62	113	322	195	604	179	129	719	79	65	822	1,135	451	397
8,001 - 12,000	423	23	53	382	330	865	229	266	1,160	106	140	1,321	1,140	759	665
12,001 - 16,000	D/	D/	84	370	306	828	242	344	1,423	D/	D/	1,642	783	833	1,064
16,001 - 20,000	D/	A/	12	D/	D/	730	224	287	1,280	D/	D/	1,508	695	712	1,024
20,001 - 24,000	0	0	0	345	201	582	218	240	1,101	98	127	1,297	661	568	859
24,001 - 28,000	0	0	0	251	107	428	193	175	906	93	104	1,116	537	386	719
28,001 - 32,000	0	0	0	211	59	278	145	102	706	72	68	941	428	229	535
32,001 - 36,000	0	0	0	158	24	152	130	66	511	55	39	709	343	129	377
36,001 - 40,000	0	0	0	45	5	117	97	32	332	50	25	509	192	63	328
40,001 - 44,000	0	0	0	D/	A/	12	52	9	180	D/	D/	272	100	21	211
44,001 - 48,000	0	0	0	0	0	0	18	1	42	29	4	141	47	5	103
48,001 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	1,669	\$193	\$115	2,670	\$1,536	\$575	1,861	\$1,689	\$907	902	\$942	\$1,044	7,102	\$4,360	\$614

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 2010

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	311	\$35	\$114	130	\$30	\$230	45	\$11	\$253	40	\$11	\$274	526	\$88	\$166
4,001 - 8,000	341	38	112	156	94	601	98	72	734	38	29	771	633	233	368
8,001 - 12,000	274	17	60	231	200	866	126	147	1,167	70	91	1,299	701	455	648
12,001 - 16,000	D/	D/	90	212	172	809	139	196	1,408	D/	D/	1,641	466	488	1,046
16,001 - 20,000	D/	A/	26	226	168	744	D/	D/	1,293	D/	D/	1,512	449	465	1,037
20,001 - 24,000	0	0	0	D/	D/	597	D/	D/	1,096	D/	D/	1,343	401	357	890
24,001 - 28,000	0	0	0	D/	D/	438	D/	D/	869	62	72	1,163	339	242	714
28,001 - 32,000	0	0	0	129	38	296	101	77	763	58	58	992	288	173	600
32,001 - 36,000	0	0	0	D/	D/	156	78	42	537	39	30	775	D/	D/	400
36,001 - 40,000	0	0	0	36	4	120	92	30	324	48	26	534	176	60	339
40,001 - 44,000	0	0	0	D/	A/	5	41	8	193	D/	D/	330	75	18	246
44,001 - 48,000	0	0	0	0	0	0	D/	A/	39	D/	D/	156	34	4	125
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	14	D/	A/	14
TOTALS	976	\$94	\$97	1,592	\$914	\$574	1,109	\$1,001	\$903	634	\$661	\$1,042	4,311	\$2,671	\$620

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 2010

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	405	\$46	\$113	167	\$35	\$209	71	\$18	\$251	41	\$13	\$315	684	\$111	\$163
4,001 - 8,000	440	50	113	243	141	582	113	82	728	43	33	759	839	306	365
8,001 - 12,000	374	21	55	301	259	859	132	150	1,135	61	83	1,357	868	512	590
12,001 - 16,000	D/	D/	69	287	236	823	161	219	1,363	D/	D/	1,613	571	563	986
16,001 - 20,000	D/	A/	26	D/	D/	748	146	186	1,272	D/	D/	1,450	483	467	967
20,001 - 24,000	0	0	0	288	171	593	159	176	1,110	62	82	1,317	509	429	843
24,001 - 28,000	0	0	0	236	102	431	161	147	915	65	72	1,104	462	321	694
28,001 - 32,000	0	0	0	215	60	281	140	95	679	50	42	834	405	197	487
32,001 - 36,000	0	0	0	156	22	139	125	65	521	44	30	686	325	117	360
36,001 - 40,000	0	0	0	39	5	131	88	28	314	47	24	514	174	57	327
40,001 - 44,000	0	0	0	D/	A/	12	45	9	203	28	9	331	D/	D/	234
44,001 - 48,000	0	0	0	0	0	0	10	A/	35	22	3	139	32	3	106
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	12	D/	A/	12
TOTALS	1,287	\$120	\$93	2,215	\$1,238	\$559	1,351	\$1,176	\$871	581	\$567	\$976	5,434	\$3,101	\$571

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 2010

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	350	\$28	\$81	84	\$19	\$223	39	\$10	\$263	20	\$6	\$281	493	\$63	\$128
4,001 - 8,000	352	42	118	167	102	611	61	45	735	40	32	794	620	220	355
8,001 - 12,000	291	17	58	182	157	863	92	108	1,177	37	49	1,312	602	331	549
12,001 - 16,000	D/	D/	82	D/	D/	829	114	160	1,400	57	91	1,597	389	393	1,009
16,001 - 20,000	D/	A/	19	D/	D/	749	D/	D/	1,310	46	67	1,450	342	343	1,002
20,001 - 24,000	0	0	0	181	108	594	103	116	1,124	59	80	1,355	343	303	884
24,001 - 28,000	0	0	0	154	63	411	102	93	912	50	57	1,143	306	213	698
28,001 - 32,000	0	0	0	167	47	284	110	73	664	37	32	874	314	153	486
32,001 - 36,000	0	0	0	134	19	140	83	42	511	40	29	726	257	90	351
36,001 - 40,000	0	0	0	29	3	105	D/	D/	303	D/	D/	455	132	40	300
40,001 - 44,000	0	0	0	D/	A/	6	D/	D/	200	D/	D/	333	64	15	236
44,001 - 48,000	0	0	0	0	0	0	11	A/	41	16	2	138	27	3	98
48,001 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	1,052	\$91	\$87	1,449	\$793	\$547	931	\$815	\$876	457	\$467	\$1,022	3,889	\$2,166	\$557

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 2010

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	323	\$46	\$143	83	\$18	\$213	48	\$13	\$263	24	\$7	\$276	478	\$83	\$174
4,001 - 8,000	281	32	116	138	84	606	71	50	706	29	23	797	519	189	365
8,001 - 12,000	226	13	56	153	132	860	103	120	1,164	47	62	1,315	529	326	616
12,001 - 16,000	D/	D/	89	178	147	824	D/	D/	1,396	64	104	1,630	412	435	1,055
16,001 - 20,000	D/	A/	41	183	139	761	125	159	1,270	D/	D/	1,460	371	384	1,036
20,001 - 24,000	0	0	0	176	105	597	D/	D/	1,099	D/	D/	1,286	320	271	848
24,001 - 28,000	0	0	0	145	64	442	116	102	883	62	71	1,139	323	237	734
28,001 - 32,000	0	0	0	D/	D/	295	D/	D/	710	47	43	922	D/	D/	555
32,001 - 36,000	0	0	0	D/	D/	117	D/	D/	515	D/	D/	749	215	91	423
36,001 - 40,000	0	0	0	35	3	96	78	22	286	44	22	510	157	48	307
40,001 - 44,000	0	0	0	D/	A/	7	D/	D/	179	D/	D/	311	D/	D/	228
44,001 - 48,000	0	0	0	0	0	0	D/	A/	55	D/	D/	165	25	3	129
48,001 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	875	\$95	\$109	1,291	\$735	\$570	993	\$872	\$878	515	\$523	\$1,016	3,674	\$2,226	\$606

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 2010

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	284	\$38	\$133	95	\$19	\$204	45	\$13	\$295	25	\$8	\$307	449	\$78	\$174
4,001 - 8,000	329	37	114	134	82	612	68	49	720	30	24	806	561	193	343
8,001 - 12,000	194	12	62	169	146	866	103	118	1,149	38	51	1,345	504	328	650
12,001 - 16,000	D/	D/	85	157	130	826	D/	D/	1,424	63	101	1,601	384	405	1,055
16,001 - 20,000	D/	A/	28	152	111	729	D/	D/	1,305	47	67	1,427	305	306	1,003
20,001 - 24,000	0	0	0	138	85	613	106	119	1,123	34	44	1,288	278	247	890
24,001 - 28,000	0	0	0	103	44	432	80	72	903	36	43	1,189	219	160	729
28,001 - 32,000	0	0	0	120	37	310	74	51	693	54	53	981	248	142	571
32,001 - 36,000	0	0	0	77	11	147	82	43	525	37	27	722	196	81	414
36,001 - 40,000	0	0	0	26	3	121	64	21	328	33	19	587	123	44	354
40,001 - 44,000	0	0	0	D/	A/	6	27	5	194	D/	D/	360	D/	D/	266
44,001 - 48,000	0	0	0	0	0	0	D/	A/	44	D/	D/	131	D/	D/	113
48,001 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	859	\$91	\$106	1,173	\$669	\$570	874	\$792	\$906	450	\$450	\$999	3,356	\$2,001	\$596

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 2010

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	1,059	\$83	\$78	349	\$78	\$223	177	\$44	\$247	95	\$30	\$321	1,680	\$235	\$140
4,001 - 8,000	1,227	143	117	555	331	596	256	187	729	105	83	792	2,143	744	347
8,001 - 12,000	1,036	57	55	661	564	853	360	411	1,141	147	189	1,288	2,204	1,220	554
12,001 - 16,000	114	8	71	563	462	820	404	560	1,387	191	299	1,564	1,272	1,329	1,045
16,001 - 20,000	17	A/	26	546	395	723	378	477	1,261	184	269	1,462	1,125	1,141	1,014
20,001 - 24,000	0	0	0	534	311	582	354	386	1,091	186	237	1,275	1,074	934	870
24,001 - 28,000	0	0	0	605	259	427	372	325	874	177	187	1,057	1,154	771	668
28,001 - 32,000	0	0	0	553	146	263	366	246	673	163	147	899	1,082	539	498
32,001 - 36,000	0	0	0	382	47	124	369	177	480	163	110	678	914	335	366
36,001 - 40,000	0	0	0	D/	D/	119	291	73	249	D/	D/	454	517	149	289
40,001 - 44,000	0	0	0	D/	A/	13	123	22	179	D/	D/	259	D/	D/	210
44,001 - 48,000	0	0	0	0	0	0	33	1	33	59	8	139	92	9	101
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	15	D/	A/	15
TOTALS	3,453	\$291	\$84	4,832	\$2,601	\$538	3,483	\$2,908	\$835	1,724	\$1,655	\$960	13,492	\$7,455	\$553

A/ Amount is less than \$500.

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

Erie County

New York State Earned Income Tax Credit

Tax Year 2010

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	4,343	\$489	\$113	1,889	\$409	\$217	951	\$256	\$269	423	\$124	\$294	7,606	\$1,278	\$168
4,001 - 8,000	4,823	555	115	2,894	1,739	601	1,564	1,118	715	718	582	810	9,999	3,993	399
8,001 - 12,000	4,172	223	53	3,339	2,875	861	2,025	2,368	1,169	891	1,171	1,315	10,427	6,637	637
12,001 - 16,000	D/	D/	73	2,923	2,399	821	2,189	3,079	1,407	D/	D/	1,621	6,555	7,219	1,101
16,001 - 20,000	50	1	23	2,657	1,946	732	1,844	2,360	1,280	942	1,397	1,483	5,493	5,704	1,038
20,001 - 24,000	0	0	0	2,629	1,517	577	1,825	1,983	1,087	882	1,150	1,304	5,336	4,650	872
24,001 - 28,000	0	0	0	2,366	986	417	1,578	1,377	873	788	865	1,097	4,732	3,228	682
28,001 - 32,000	D/	A/	1	2,139	570	266	1,449	962	664	D/	D/	884	4,250	2,116	498
32,001 - 36,000	0	0	0	1,493	194	130	1,248	592	474	671	461	688	3,412	1,247	366
36,001 - 40,000	0	0	0	348	39	112	964	260	270	500	242	484	1,812	541	299
40,001 - 44,000	0	0	0	D/	D/	12	477	85	179	D/	D/	301	D/	D/	225
44,001 - 48,000	0	0	0	0	0	0	143	6	43	269	36	135	412	42	103
48,001 and over	0	0	0	D/	A/	1	0	0	0	17	A/	13	D/	A/	13
TOTALS	13,776	\$1,296	\$94	22,724	\$12,674	\$558	16,257	\$14,448	\$889	8,237	\$8,452	\$1,026	60,994	\$36,870	\$604

A/ Amount is less than \$500.

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

Essex County

New York State Earned Income Tax Credit

Tax Year 2010

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	230	\$23	\$99	60	\$14	\$241	20	\$5	\$260	10	\$3	\$346	320	\$46	\$144
4,001 - 8,000	D/	D/	113	103	62	597	43	29	683	D/	D/	806	401	133	331
8,001 - 12,000	201	12	61	141	121	861	65	76	1,165	28	36	1,283	435	245	564
12,001 - 16,000	28	2	84	120	98	816	85	121	1,423	33	52	1,572	266	273	1,027
16,001 - 20,000	D/	A/	45	D/	D/	738	80	99	1,237	D/	D/	1,484	218	212	974
20,001 - 24,000	0	0	0	121	70	576	60	66	1,108	38	50	1,324	219	186	851
24,001 - 28,000	0	0	0	118	52	441	63	58	924	42	48	1,146	223	158	710
28,001 - 32,000	0	0	0	91	26	280	53	38	712	26	27	1,054	170	91	533
32,001 - 36,000	0	0	0	84	14	163	53	28	537	31	24	770	168	66	393
36,001 - 40,000	0	0	0	31	3	110	46	14	310	D/	D/	512	D/	D/	304
40,001 - 44,000	0	0	0	D/	A/	13	30	5	177	D/	D/	333	D/	D/	228
44,001 - 48,000	0	0	0	0	0	0	10	A/	37	15	2	153	25	3	107
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	12	D/	A/	12
TOTALS	700	\$64	\$92	987	\$543	\$550	608	\$541	\$890	317	\$311	\$981	2,612	\$1,459	\$559

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 2010

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	269	\$40	\$150	103	\$24	\$229	53	\$14	\$270	25	\$7	\$275	450	\$85	\$189
4,001 - 8,000	269	31	117	152	94	621	74	53	713	41	33	813	536	212	395
8,001 - 12,000	233	14	58	182	157	864	117	139	1,187	62	80	1,295	594	390	657
12,001 - 16,000	D/	D/	86	172	143	831	137	195	1,426	D/	D/	1,596	413	447	1,082
16,001 - 20,000	D/	A/	28	D/	D/	708	113	146	1,296	53	80	1,503	D/	D/	1,044
20,001 - 24,000	0	0	0	207	125	606	112	128	1,143	66	87	1,321	385	341	885
24,001 - 28,000	0	0	0	147	64	432	109	98	895	54	60	1,108	310	221	713
28,001 - 32,000	0	0	0	146	41	282	98	70	715	40	38	946	284	149	525
32,001 - 36,000	0	0	0	90	12	136	82	43	527	34	24	718	206	80	388
36,001 - 40,000	0	0	0	25	2	99	50	14	282	31	16	524	106	33	309
40,001 - 44,000	0	0	0	D/	A/	11	32	6	188	D/	D/	348	D/	D/	259
44,001 - 48,000	0	0	0	0	0	0	13	A/	31	18	4	196	31	4	127
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	18	D/	A/	18
TOTALS	813	\$89	\$109	1,373	\$766	\$558	990	\$907	\$916	528	\$547	\$1,037	3,704	\$2,309	\$623

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 2010

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	321	\$45	\$139	146	\$31	\$209	63	\$17	\$263	28	\$9	\$318	558	\$101	\$180
4,001 - 8,000	337	38	114	D/	D/	607	91	65	717	D/	D/	814	669	260	389
8,001 - 12,000	255	15	58	243	209	861	124	143	1,152	74	99	1,332	696	465	669
12,001 - 16,000	48	4	85	212	175	826	169	233	1,378	67	108	1,610	496	520	1,048
16,001 - 20,000	10	A/	27	216	155	717	145	185	1,274	65	94	1,448	436	434	995
20,001 - 24,000	0	0	0	229	134	586	132	148	1,118	74	101	1,359	435	382	879
24,001 - 28,000	0	0	0	212	92	432	141	125	884	75	83	1,109	428	299	699
28,001 - 32,000	0	0	0	193	56	290	132	88	668	39	35	894	364	179	492
32,001 - 36,000	0	0	0	133	18	133	97	48	495	45	31	682	275	96	350
36,001 - 40,000	0	0	0	23	3	121	89	25	285	38	19	511	150	48	317
40,001 - 44,000	0	0	0	D/	A/	18	34	6	182	32	8	250	D/	D/	203
44,001 - 48,000	0	0	0	0	0	0	D/	A/	49	D/	D/	122	28	3	103
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	18	D/	A/	18
TOTALS	971	\$102	\$105	1,804	\$989	\$548	1,224	\$1,082	\$884	607	\$628	\$1,034	4,606	\$2,801	\$608

A/ Amount is less than \$500.

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

Genesee County

New York State Earned Income Tax Credit

Tax Year 2010

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	285	\$40	\$140	100	\$22	\$219	51	\$13	\$263	23	\$6	\$256	459	\$81	\$177
4,001 - 8,000	324	37	114	150	89	590	59	42	706	40	31	786	573	198	346
8,001 - 12,000	273	14	51	195	170	872	115	137	1,187	59	80	1,349	642	400	623
12,001 - 16,000	D/	D/	88	223	182	816	114	157	1,377	D/	D/	1,630	451	455	1,010
16,001 - 20,000	D/	A/	9	215	157	731	115	150	1,306	D/	D/	1,484	397	405	1,021
20,001 - 24,000	0	0	0	199	115	577	123	138	1,124	62	82	1,330	384	336	874
24,001 - 28,000	0	0	0	151	65	428	105	92	880	62	71	1,141	318	228	716
28,001 - 32,000	0	0	0	D/	D/	272	102	73	719	D/	D/	844	295	153	518
32,001 - 36,000	0	0	0	105	18	167	86	47	543	39	30	761	230	94	408
36,001 - 40,000	0	0	0	47	6	123	77	22	290	60	33	545	184	61	330
40,001 - 44,000	0	0	0	D/	A/	10	65	12	186	D/	D/	330	109	25	226
44,001 - 48,000	0	0	0	0	0	0	18	1	41	26	3	122	44	4	89
48,001 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	928	\$95	\$102	1,537	\$862	\$561	1,030	\$885	\$859	591	\$598	\$1,012	4,086	\$2,440	\$597

A/ Amount is less than \$500.

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

Greene County

New York State Earned Income Tax Credit

Tax Year 2010

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	267	\$28	\$107	103	\$24	\$228	45	\$12	\$257	20	\$6	\$288	435	\$69	\$159
4,001 - 8,000	322	37	116	152	91	597	63	44	704	30	24	807	567	197	347
8,001 - 12,000	D/	D/	60	169	142	838	68	78	1,151	D/	D/	1,329	503	277	550
12,001 - 16,000	35	3	81	143	118	823	93	131	1,406	51	82	1,615	322	334	1,036
16,001 - 20,000	D/	A/	33	150	108	720	86	108	1,259	D/	D/	1,489	285	279	979
20,001 - 24,000	0	0	0	135	79	587	67	76	1,136	41	52	1,264	243	207	852
24,001 - 28,000	0	0	0	D/	D/	437	74	67	912	D/	D/	1,094	229	152	665
28,001 - 32,000	0	0	0	D/	D/	279	D/	D/	672	D/	D/	973	237	114	483
32,001 - 36,000	0	0	0	D/	D/	147	71	34	484	D/	D/	717	188	72	383
36,001 - 40,000	0	0	0	21	3	119	62	17	270	27	13	495	110	33	296
40,001 - 44,000	0	0	0	D/	A/	9	30	6	195	D/	D/	304	70	16	232
44,001 - 48,000	0	0	0	0	0	0	D/	A/	48	19	3	135	D/	D/	112
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	5	D/	A/	5
TOTALS	865	\$83	\$96	1,223	\$669	\$547	743	\$626	\$842	385	\$375	\$974	3,216	\$1,753	\$545

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 2010

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/	\$108	D/	D/	\$243	D/	D/	\$299	0	\$0	\$0	41	\$6	\$148
4,001 - 8,000	29	3	107	10	5	458	D/	D/	784	0	0	0	45	12	275
8,001 - 12,000	27	1	54	16	13	816	D/	D/	1,083	D/	D/	1,393	49	22	448
12,001 - 16,000	D/	D/	94	11	9	843	D/	D/	1,410	D/	D/	1,592	29	27	941
16,001 - 20,000	0	0	0	11	7	635	D/	D/	1,403	D/	D/	1,278	26	27	1,040
20,001 - 24,000	0	0	0	14	8	588	D/	D/	1,240	D/	D/	1,461	26	24	940
24,001 - 28,000	0	0	0	10	5	527	12	11	921	D/	D/	1,119	26	21	800
28,001 - 32,000	0	0	0	13	4	282	D/	D/	848	D/	D/	1,220	21	11	516
32,001 - 36,000	0	0	0	D/	D/	148	D/	D/	565	D/	D/	778	18	10	543
36,001 - 40,000	0	0	0	D/	A/	212	D/	D/	374	D/	A/	248	D/	D/	333
40,001 - 44,000	0	0	0	D/	A/	23	D/	D/	140	0	0	0	D/	D/	116
44,001 - 48,000	0	0	0	0	0	0	D/	A/	25	0	0	0	D/	A/	25
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	12	D/	A/	12
TOTALS	92	\$8	\$91	99	\$54	\$544	71	\$63	\$884	33	\$39	\$1,168	295	\$164	\$554

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 2010

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	343	\$56	\$164	99	\$22	\$221	54	\$15	\$271	34	\$9	\$271	530	\$102	\$192
4,001 - 8,000	372	43	114	188	111	590	94	67	716	44	36	813	698	256	367
8,001 - 12,000	316	18	57	245	212	865	114	133	1,169	68	89	1,306	743	452	609
12,001 - 16,000	D/	D/	76	234	194	827	D/	D/	1,405	D/	D/	1,590	519	528	1,018
16,001 - 20,000	D/	A/	19	D/	D/	739	D/	D/	1,309	D/	D/	1,475	495	510	1,030
20,001 - 24,000	0	0	0	258	152	589	131	148	1,130	72	98	1,362	461	398	864
24,001 - 28,000	0	0	0	254	112	440	167	159	952	92	108	1,176	513	379	739
28,001 - 32,000	0	0	0	174	50	286	130	92	706	71	67	943	375	209	556
32,001 - 36,000	0	0	0	140	20	145	104	54	521	59	43	734	303	118	389
36,001 - 40,000	0	0	0	36	4	100	88	29	331	D/	D/	586	D/	D/	368
40,001 - 44,000	0	0	0	D/	A/	9	56	11	197	D/	D/	328	D/	D/	235
44,001 - 48,000	0	0	0	0	0	0	D/	A/	42	D/	D/	151	D/	D/	130
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	12	D/	A/	12
TOTALS	1,095	\$122	\$111	1,889	\$1,063	\$563	1,259	\$1,133	\$900	722	\$732	\$1,013	4,965	\$3,049	\$614

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 2010

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	\$72	\$145	206	\$48	\$234	102	\$29	\$280	51	\$13	\$264	856	\$162	\$190
4,001 - 8,000	554	62	111	363	216	595	207	143	689	82	65	789	1,206	485	402
8,001 - 12,000	519	30	57	440	382	869	263	307	1,166	104	138	1,326	1,326	857	646
12,001 - 16,000	79	7	87	431	357	828	263	367	1,397	158	254	1,609	931	985	1,058
16,001 - 20,000	15	A/	29	395	287	728	253	326	1,290	133	198	1,488	796	812	1,020
20,001 - 24,000	0	0	0	376	220	586	260	296	1,138	116	155	1,334	752	671	892
24,001 - 28,000	0	0	0	325	149	458	211	196	929	109	130	1,190	645	474	736
28,001 - 32,000	0	0	0	253	76	302	219	158	723	95	92	965	567	326	576
32,001 - 36,000	0	0	0	214	37	173	172	96	555	92	72	781	478	204	428
36,001 - 40,000	0	0	0	73	8	110	D/	D/	324	D/	D/	519	315	104	330
40,001 - 44,000	0	0	0	11	A/	17	D/	D/	186	D/	D/	331	203	48	235
44,001 - 48,000	0	0	0	0	0	0	30	1	33	D/	D/	146	D/	D/	104
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	13	D/	A/	13
TOTALS	1,664	\$171	\$103	3,087	\$1,781	\$577	2,243	\$1,988	\$886	1,166	\$1,197	\$1,027	8,160	\$5,138	\$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 2010

Filing Status and Size of Earned Income	Number of Qualifying Children												Total		
	None			One			Two			More than Two			Number	Credits Avg.	
	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)
All Taxpayers															
\$0 - \$4,000	D/	D/	\$111	D/	D/	\$244	23	\$6	\$255	12	\$4	\$342	223	\$37	\$165
4,001 - 8,000	139	16	113	65	38	581	41	29	700	19	15	815	264	98	370
8,001 - 12,000	84	6	68	92	77	838	26	29	1,108	23	30	1,312	225	142	630
12,001 - 16,000	31	3	91	78	64	825	47	66	1,407	31	49	1,593	187	183	977
16,001 - 20,000	D/	A/	9	90	69	765	D/	D/	1,291	D/	D/	1,497	170	174	1,021
20,001 - 24,000	0	0	0	76	44	575	45	52	1,148	45	61	1,354	166	156	942
24,001 - 28,000	0	0	0	63	27	434	47	44	933	24	29	1,192	134	100	745
28,001 - 32,000	0	0	0	66	20	298	29	20	694	D/	D/	1,007	D/	D/	567
32,001 - 36,000	0	0	0	45	9	200	35	18	506	24	17	691	104	43	416
36,001 - 40,000	0	0	0	21	3	122	D/	D/	321	D/	D/	551	D/	D/	352
40,001 - 44,000	0	0	0	D/	A/	25	D/	D/	177	D/	D/	326	53	14	261
44,001 - 48,000	0	0	0	0	0	0	D/	A/	54	D/	D/	149	D/	D/	126
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	9	D/	A/	9
TOTALS	400	\$40	\$100	642	\$361	\$563	415	\$347	\$835	321	\$307	\$956	1,778	\$1,055	\$593

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 2010

Filing Status and Size of Earned Income	Number of Qualifying Children												Total		
	None			One			Two			More than Two			Number	Credits Avg.	
	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)
All Taxpayers															
\$0 - \$4,000	251	\$26	\$105	123	\$27	\$217	53	\$14	\$260	15	\$4	\$258	442	\$71	\$160
4,001 - 8,000	D/	D/	112	161	98	607	57	41	715	D/	D/	778	551	194	352
8,001 - 12,000	256	15	58	207	177	857	108	127	1,173	45	60	1,344	616	379	616
12,001 - 16,000	43	3	77	192	156	814	141	192	1,364	48	79	1,638	424	430	1,015
16,001 - 20,000	D/	A/	18	186	134	721	116	148	1,275	D/	D/	1,509	D/	D/	999
20,001 - 24,000	0	0	0	D/	D/	572	109	115	1,051	D/	D/	1,312	D/	D/	829
24,001 - 28,000	0	0	0	160	69	434	108	96	885	42	47	1,128	310	212	685
28,001 - 32,000	0	0	0	141	41	287	102	71	694	50	48	954	293	159	543
32,001 - 36,000	0	0	0	101	15	150	87	44	509	52	37	720	240	97	404
36,001 - 40,000	0	0	0	40	4	107	74	25	338	37	20	537	151	49	326
40,001 - 44,000	0	0	0	D/	A/	15	43	8	188	D/	D/	330	D/	D/	256
44,001 - 48,000	0	0	0	0	0	0	12	A/	33	22	4	169	34	4	121
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	15	D/	A/	15
TOTALS	861	\$79	\$92	1,491	\$824	\$553	1,010	\$880	\$871	478	\$466	\$975	3,840	\$2,249	\$586

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 2010

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	349	\$47	\$135	122	\$26	\$213	49	\$13	\$273	29	\$7	\$248	549	\$94	\$170
4,001 - 8,000	D/	D/	113	173	103	594	94	67	710	D/	D/	820	640	240	375
8,001 - 12,000	280	15	54	208	182	875	110	125	1,141	48	64	1,339	646	387	599
12,001 - 16,000	D/	D/	92	227	186	819	152	212	1,398	D/	D/	1,606	483	505	1,045
16,001 - 20,000	D/	A/	31	D/	D/	744	136	174	1,279	D/	D/	1,509	417	437	1,047
20,001 - 24,000	0	0	0	231	133	576	D/	D/	1,124	D/	D/	1,333	447	390	873
24,001 - 28,000	0	0	0	D/	D/	429	D/	D/	920	D/	D/	1,138	355	256	720
28,001 - 32,000	0	0	0	177	51	288	124	88	709	60	55	921	361	194	538
32,001 - 36,000	0	0	0	132	19	141	107	51	478	52	41	798	291	111	382
36,001 - 40,000	0	0	0	36	4	102	83	26	317	D/	D/	476	D/	D/	314
40,001 - 44,000	0	0	0	D/	A/	8	D/	D/	168	D/	D/	363	D/	D/	256
44,001 - 48,000	0	0	0	0	0	0	14	1	50	33	4	134	47	5	109
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	9	D/	A/	9
TOTALS	1,006	\$104	\$103	1,682	\$927	\$551	1,184	\$1,048	\$885	614	\$613	\$999	4,486	\$2,692	\$600

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 2010

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	3,673	\$364	\$99	1,517	\$344	\$227	792	\$216	\$273	291	\$90	\$310	6,273	\$1,015	\$162
4,001 - 8,000	3,891	450	116	2,492	1,504	604	1,392	1,001	719	532	433	814	8,307	3,388	408
8,001 - 12,000	3,282	175	53	3,014	2,606	865	1,693	1,987	1,174	684	903	1,320	8,673	5,671	654
12,001 - 16,000	319	23	73	2,579	2,120	822	2,026	2,852	1,408	871	1,404	1,612	5,795	6,399	1,104
16,001 - 20,000	39	1	25	2,379	1,739	731	1,899	2,444	1,287	743	1,096	1,475	5,060	5,281	1,044
20,001 - 24,000	0	0	0	2,433	1,409	579	1,744	1,895	1,087	832	1,074	1,291	5,009	4,378	874
24,001 - 28,000	0	0	0	2,182	917	420	1,624	1,419	874	672	728	1,084	4,478	3,065	684
28,001 - 32,000	0	0	0	1,795	482	268	1,332	878	659	623	549	881	3,750	1,909	509
32,001 - 36,000	0	0	0	1,317	173	132	1,106	509	461	504	349	693	2,927	1,032	353
36,001 - 40,000	0	0	0	281	31	109	860	225	261	441	203	460	1,582	458	290
40,001 - 44,000	0	0	0	30	A/	12	379	67	177	311	90	288	720	157	218
44,001 - 48,000	0	0	0	0	0	0	110	4	35	D/	D/	141	D/	D/	102
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	10	D/	A/	10
TOTALS	11,204	\$1,014	\$91	20,019	\$11,324	\$566	14,957	\$13,498	\$902	6,703	\$6,946	\$1,036	52,883	\$32,784	\$620

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 2010

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	353	\$48	\$135	128	\$29	\$230	64	\$17	\$265	36	\$10	\$280	581	\$104	\$179
4,001 - 8,000	D/	D/	115	D/	D/	594	121	86	708	43	37	855	680	279	410
8,001 - 12,000	245	15	61	267	230	861	151	177	1,169	68	89	1,307	731	510	698
12,001 - 16,000	39	3	79	199	163	817	164	232	1,416	71	115	1,620	473	513	1,085
16,001 - 20,000	D/	A/	13	204	153	749	D/	D/	1,284	76	114	1,500	465	499	1,073
20,001 - 24,000	0	0	0	199	116	583	133	148	1,113	D/	D/	1,304	D/	D/	874
24,001 - 28,000	0	0	0	218	93	429	150	133	887	D/	D/	1,094	D/	D/	695
28,001 - 32,000	0	0	0	174	47	272	130	86	665	58	58	994	362	191	529
32,001 - 36,000	0	0	0	126	17	139	97	49	505	54	37	685	277	103	373
36,001 - 40,000	0	0	0	33	4	121	81	23	281	38	20	538	152	47	310
40,001 - 44,000	0	0	0	D/	A/	11	30	6	200	D/	D/	329	D/	D/	258
44,001 - 48,000	0	0	0	0	0	0	D/	A/	38	25	3	124	D/	D/	105
48,001 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	955	\$102	\$107	1,754	\$973	\$555	1,309	\$1,189	\$909	641	\$655	\$1,022	4,659	\$2,919	\$627

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 2010

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	3,920	\$216	\$55	916	\$205	\$224	412	\$104	\$253	153	\$39	\$258	5,401	\$565	\$105
4,001 - 8,000	6,546	783	120	2,093	1,274	609	756	543	719	235	186	791	9,630	2,786	289
8,001 - 12,000	5,402	313	58	3,933	3,390	862	1,549	1,814	1,171	409	533	1,303	11,293	6,049	536
12,001 - 16,000	686	53	77	3,135	2,574	821	2,450	3,464	1,414	784	1,251	1,596	7,055	7,342	1,041
16,001 - 20,000	75	2	25	3,148	2,332	741	1,931	2,508	1,299	667	1,010	1,514	5,821	5,852	1,005
20,001 - 24,000	0	0	0	2,862	1,690	591	1,894	2,099	1,108	721	963	1,335	5,477	4,752	868
24,001 - 28,000	0	0	0	2,568	1,102	429	1,743	1,568	900	619	700	1,130	4,930	3,370	684
28,001 - 32,000	0	0	0	2,448	657	268	1,702	1,175	691	603	555	920	4,753	2,387	502
32,001 - 36,000	0	0	0	1,853	244	132	1,606	787	490	593	420	708	4,052	1,451	358
36,001 - 40,000	0	0	0	402	44	108	1,238	337	272	566	274	483	2,206	654	296
40,001 - 44,000	0	0	0	24	A/	11	485	89	184	378	106	280	887	195	220
44,001 - 48,000	0	0	0	0	0	0	108	5	45	253	35	139	361	40	111
48,001 and over	0	0	0	0	0	0	0	0	0	12	A/	10	12	A/	10
TOTALS	16,629	\$1,366	\$82	23,382	\$13,511	\$578	15,874	\$14,493	\$913	5,993	\$6,072	\$1,013	61,878	\$35,442	\$573

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 2010

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	1,120	\$119	\$107	543	\$114	\$210	253	\$67	\$265	120	\$36	\$301	2,036	\$337	\$165
4,001 - 8,000	1,206	136	113	783	476	608	348	244	702	162	132	815	2,499	988	395
8,001 - 12,000	952	53	56	847	728	859	452	520	1,150	197	263	1,334	2,448	1,564	639
12,001 - 16,000	127	10	81	723	586	811	497	699	1,406	240	383	1,596	1,587	1,678	1,058
16,001 - 20,000	D/	A/	28	695	499	718	494	631	1,277	D/	D/	1,459	1,404	1,426	1,016
20,001 - 24,000	0	0	0	656	381	582	464	513	1,106	176	229	1,302	1,296	1,124	867
24,001 - 28,000	D/	A/	1	600	252	420	409	355	868	178	197	1,105	D/	D/	677
28,001 - 32,000	0	0	0	529	147	278	364	249	683	176	158	898	1,069	554	518
32,001 - 36,000	0	0	0	358	51	143	308	147	479	135	95	702	801	293	366
36,001 - 40,000	0	0	0	98	11	107	269	77	286	143	74	518	510	161	316
40,001 - 44,000	0	0	0	10	A/	12	133	25	188	D/	D/	290	D/	D/	227
44,001 - 48,000	0	0	0	0	0	0	40	2	44	76	10	130	116	12	100
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	14	D/	A/	14
TOTALS	3,418	\$319	\$93	5,842	\$3,246	\$556	4,031	\$3,528	\$875	1,931	\$1,907	\$988	15,222	\$9,000	\$591

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 2010

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	1,205	\$170	\$141	455	\$107	\$236	252	\$70	\$279	130	\$39	\$296	2,042	\$386	\$189
4,001 - 8,000	1,391	160	115	767	463	604	402	293	729	201	163	812	2,761	1,080	391
8,001 - 12,000	1,039	58	56	902	782	867	518	598	1,155	283	374	1,323	2,742	1,813	661
12,001 - 16,000	134	11	80	868	720	830	656	928	1,415	358	584	1,631	2,016	2,243	1,113
16,001 - 20,000	22	A/	21	869	652	750	637	838	1,316	318	487	1,532	1,846	1,977	1,071
20,001 - 24,000	0	0	0	923	543	589	580	655	1,129	304	410	1,348	1,807	1,608	890
24,001 - 28,000	0	0	0	793	342	432	537	483	899	274	313	1,143	1,604	1,138	710
28,001 - 32,000	0	0	0	618	177	286	495	344	695	228	208	913	1,341	729	544
32,001 - 36,000	0	0	0	483	67	139	347	171	493	175	126	723	1,005	365	363
36,001 - 40,000	0	0	0	114	13	117	283	82	291	D/	D/	553	D/	D/	321
40,001 - 44,000	0	0	0	13	A/	10	157	28	181	134	43	319	304	71	235
44,001 - 48,000	0	0	0	0	0	0	45	2	41	100	15	146	145	16	114
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	8	D/	A/	8
TOTALS	3,791	\$400	\$105	6,805	\$3,868	\$568	4,909	\$4,492	\$915	2,650	\$2,839	\$1,071	18,155	\$11,598	\$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 2010

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	2,092	\$251	\$120	997	\$227	\$227	512	\$133	\$259	211	\$69	\$328	3,812	\$679	\$178
4,001 - 8,000	2,457	282	115	1,515	906	598	833	598	717	333	274	822	5,138	2,060	401
8,001 - 12,000	1,940	103	53	1,765	1,527	865	1,112	1,315	1,183	471	614	1,303	5,288	3,558	673
12,001 - 16,000	187	15	79	1,532	1,260	823	1,247	1,771	1,420	567	916	1,616	3,533	3,962	1,121
16,001 - 20,000	19	A/	26	1,535	1,120	730	1,031	1,335	1,295	486	730	1,501	3,071	3,186	1,037
20,001 - 24,000	0	0	0	1,464	847	578	1,015	1,124	1,108	464	612	1,319	2,943	2,583	878
24,001 - 28,000	0	0	0	1,363	574	421	933	823	882	423	459	1,086	2,719	1,855	682
28,001 - 32,000	0	0	0	1,150	305	265	894	613	686	415	369	890	2,459	1,288	524
32,001 - 36,000	0	0	0	881	114	129	681	326	479	342	242	708	1,904	682	358
36,001 - 40,000	0	0	0	173	20	117	539	150	278	255	122	480	967	293	303
40,001 - 44,000	0	0	0	12	A/	13	270	47	175	D/	D/	301	D/	D/	227
44,001 - 48,000	0	0	0	0	0	0	67	3	45	141	21	147	208	24	114
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	14	D/	A/	14
TOTALS	6,695	\$651	\$97	12,387	\$6,900	\$557	9,134	\$8,238	\$902	4,342	\$4,497	\$1,036	32,558	\$20,285	\$623

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 2010

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	506	\$64	\$126	153	\$35	\$227	85	\$23	\$271	29	\$9	\$311	773	\$131	\$169
4,001 - 8,000	550	63	114	282	167	592	130	93	713	70	60	852	1,032	382	370
8,001 - 12,000	467	26	55	328	280	853	167	198	1,184	66	88	1,334	1,028	591	575
12,001 - 16,000	74	7	88	349	284	814	228	320	1,402	95	152	1,604	746	763	1,022
16,001 - 20,000	11	A/	35	327	245	749	219	279	1,274	91	135	1,483	648	659	1,017
20,001 - 24,000	0	0	0	288	167	580	199	219	1,103	75	97	1,288	562	483	859
24,001 - 28,000	0	0	0	307	132	431	212	196	925	77	86	1,118	596	415	695
28,001 - 32,000	0	0	0	228	63	275	159	108	677	67	64	956	454	234	516
32,001 - 36,000	0	0	0	169	25	151	D/	D/	516	D/	D/	746	389	156	402
36,001 - 40,000	0	0	0	D/	D/	102	D/	D/	297	71	40	564	D/	D/	325
40,001 - 44,000	0	0	0	D/	A/	14	D/	D/	186	55	18	319	D/	D/	237
44,001 - 48,000	0	0	0	0	0	0	23	1	34	34	4	118	57	5	84
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	15	D/	A/	15
TOTALS	1,608	\$159	\$99	2,499	\$1,404	\$562	1,737	\$1,554	\$895	807	\$809	\$1,003	6,651	\$3,927	\$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 2010

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	1,220	\$105	\$86	495	\$111	\$225	257	\$68	\$264	116	\$33	\$287	2,088	\$318	\$152
4,001 - 8,000	1,543	183	118	867	521	601	409	289	706	167	132	792	2,986	1,125	377
8,001 - 12,000	1,312	74	56	1,268	1,084	855	646	759	1,175	451	628	1,393	3,677	2,545	692
12,001 - 16,000	182	14	79	1,000	813	813	848	1,188	1,401	933	1,543	1,654	2,963	3,559	1,201
16,001 - 20,000	22	1	32	920	682	741	632	812	1,284	469	732	1,560	2,043	2,226	1,089
20,001 - 24,000	0	0	0	855	502	587	538	575	1,070	375	519	1,383	1,768	1,596	903
24,001 - 28,000	0	0	0	836	357	427	616	534	867	317	368	1,161	1,769	1,259	712
28,001 - 32,000	0	0	0	786	212	270	577	379	657	320	297	927	1,683	888	528
32,001 - 36,000	0	0	0	550	70	128	501	232	462	260	185	710	1,311	487	371
36,001 - 40,000	0	0	0	102	11	111	387	94	243	202	95	469	691	200	290
40,001 - 44,000	0	0	0	11	A/	13	134	24	176	177	50	284	322	74	230
44,001 - 48,000	0	0	0	0	0	0	43	2	42	D/	D/	133	D/	D/	104
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	12	D/	A/	12
TOTALS	4,279	\$377	\$88	7,690	\$4,364	\$567	5,588	\$4,956	\$887	3,884	\$4,594	\$1,183	21,441	\$14,290	\$666

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 2010

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	221	\$35	\$159	72	\$15	\$205	49	\$13	\$267	32	\$8	\$262	374	\$71	\$191
4,001 - 8,000	D/	D/	114	132	78	591	67	47	698	D/	D/	812	456	177	388
8,001 - 12,000	D/	D/	59	152	130	855	88	103	1,172	D/	D/	1,302	437	288	660
12,001 - 16,000	16	1	80	142	115	810	107	152	1,418	51	82	1,606	316	350	1,107
16,001 - 20,000	D/	A/	19	167	124	745	D/	D/	1,294	43	64	1,489	315	314	998
20,001 - 24,000	0	0	0	136	78	572	116	125	1,076	D/	D/	1,336	D/	D/	883
24,001 - 28,000	0	0	0	D/	D/	435	87	76	868	D/	D/	1,141	D/	D/	687
28,001 - 32,000	0	0	0	102	29	280	84	57	674	51	49	960	237	134	566
32,001 - 36,000	0	0	0	106	15	141	87	45	515	D/	D/	733	D/	D/	382
36,001 - 40,000	0	0	0	32	3	106	54	14	264	D/	D/	504	D/	D/	278
40,001 - 44,000	0	0	0	D/	A/	18	38	7	172	43	14	326	82	21	251
44,001 - 48,000	0	0	0	0	0	0	D/	A/	31	18	2	123	24	2	100
48,001 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	631	\$72	\$114	1,182	\$648	\$548	880	\$763	\$867	461	\$443	\$961	3,154	\$1,926	\$611

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 2010

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	635	\$71	\$112	273	\$65	\$237	179	\$47	\$261	84	\$24	\$282	1,171	\$207	\$176
4,001 - 8,000	652	73	112	421	255	605	241	175	727	109	87	797	1,423	590	415
8,001 - 12,000	571	35	61	542	468	864	291	344	1,181	138	183	1,324	1,542	1,029	667
12,001 - 16,000	90	7	81	489	399	816	324	453	1,398	169	271	1,606	1,072	1,131	1,055
16,001 - 20,000	10	A/	25	465	333	716	287	366	1,276	130	193	1,485	892	893	1,001
20,001 - 24,000	0	0	0	408	231	565	315	339	1,075	148	195	1,320	871	765	878
24,001 - 28,000	0	0	0	369	160	434	263	232	883	140	154	1,099	772	546	708
28,001 - 32,000	0	0	0	330	93	281	229	156	681	125	113	900	684	361	528
32,001 - 36,000	0	0	0	243	36	149	200	102	512	D/	D/	749	D/	D/	398
36,001 - 40,000	0	0	0	D/	D/	115	157	48	309	103	58	564	D/	D/	347
40,001 - 44,000	0	0	0	D/	A/	21	107	20	191	D/	D/	338	D/	D/	249
44,001 - 48,000	0	0	0	0	0	0	29	1	44	56	8	141	85	9	108
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	15	D/	A/	15
TOTALS	1,958	\$187	\$95	3,615	\$2,048	\$566	2,622	\$2,284	\$871	1,393	\$1,394	\$1,000	9,588	\$5,913	\$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 2010

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	351	\$47	\$135	98	\$22	\$228	56	\$14	\$243	18	\$6	\$360	523	\$90	\$172
4,001 - 8,000	423	49	116	146	87	598	85	63	737	31	25	814	685	224	327
8,001 - 12,000	267	16	58	221	192	869	111	128	1,151	48	65	1,345	647	400	618
12,001 - 16,000	58	4	77	162	134	825	D/	D/	1,408	D/	D/	1,629	378	374	988
16,001 - 20,000	11	A/	30	197	141	715	128	171	1,338	57	86	1,501	393	398	1,013
20,001 - 24,000	0	0	0	195	117	599	114	129	1,129	51	67	1,321	360	313	869
24,001 - 28,000	0	0	0	172	77	445	109	101	922	54	63	1,166	335	240	717
28,001 - 32,000	0	0	0	144	46	318	D/	D/	721	D/	D/	897	307	174	566
32,001 - 36,000	0	0	0	123	19	153	D/	D/	537	D/	D/	669	252	94	375
36,001 - 40,000	0	0	0	D/	D/	113	D/	D/	302	35	19	543	D/	D/	330
40,001 - 44,000	0	0	0	D/	A/	13	D/	D/	186	D/	D/	340	D/	D/	226
44,001 - 48,000	0	0	0	0	0	0	16	1	45	27	4	134	43	4	101
48,001 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	1,110	\$117	\$105	1,491	\$837	\$562	1,012	\$891	\$880	516	\$526	\$1,020	4,129	\$2,371	\$574

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 2010

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	376	\$16	\$42	63	\$13	\$204	29	\$7	\$231	16	\$4	\$256	484	\$40	\$82
4,001 - 8,000	406	49	120	79	48	613	42	29	697	17	13	786	544	140	257
8,001 - 12,000	314	18	56	135	113	835	56	67	1,204	26	35	1,339	531	233	438
12,001 - 16,000	D/	D/	71	101	80	789	79	108	1,370	D/	D/	1,488	252	243	963
16,001 - 20,000	D/	A/	33	D/	D/	731	D/	D/	1,237	25	36	1,431	196	192	979
20,001 - 24,000	0	0	0	125	77	618	82	89	1,091	31	43	1,371	238	209	879
24,001 - 28,000	0	0	0	117	50	428	82	70	855	31	35	1,116	230	155	673
28,001 - 32,000	0	0	0	108	30	281	80	58	731	29	27	919	217	115	532
32,001 - 36,000	0	0	0	83	13	159	58	28	486	31	22	699	172	63	367
36,001 - 40,000	0	0	0	23	3	114	52	16	309	20	9	457	95	28	293
40,001 - 44,000	0	0	0	D/	A/	16	D/	D/	193	33	11	333	D/	D/	248
44,001 - 48,000	0	0	0	0	0	0	D/	A/	41	D/	D/	130	D/	D/	104
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	9	D/	A/	9
TOTALS	1,140	\$85	\$75	930	\$495	\$533	676	\$569	\$842	312	\$288	\$923	3,058	\$1,438	\$470

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 2010

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	755	\$79	\$105	273	\$65	\$238	159	\$45	\$286	49	\$15	\$313	1,236	\$205	\$166
4,001 - 8,000	729	84	115	478	290	607	220	160	728	109	88	805	1,536	622	405
8,001 - 12,000	625	33	53	557	475	853	325	381	1,171	128	166	1,296	1,635	1,055	645
12,001 - 16,000	D/	D/	67	487	398	818	358	507	1,416	D/	D/	1,623	1,023	1,101	1,076
16,001 - 20,000	D/	A/	22	D/	D/	724	278	355	1,277	113	168	1,487	806	820	1,017
20,001 - 24,000	0	0	0	460	265	577	292	320	1,096	D/	D/	1,315	D/	D/	854
24,001 - 28,000	0	0	0	462	192	416	282	247	877	135	151	1,115	879	590	671
28,001 - 32,000	0	0	0	415	109	264	260	171	657	118	102	866	793	382	482
32,001 - 36,000	0	0	0	267	34	128	232	110	475	93	63	675	592	207	350
36,001 - 40,000	0	0	0	67	7	106	190	50	264	D/	D/	492	D/	D/	290
40,001 - 44,000	0	0	0	D/	A/	12	62	11	172	71	19	268	D/	D/	214
44,001 - 48,000	0	0	0	0	0	0	28	1	44	33	5	137	61	6	94
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	18	D/	A/	18
TOTALS	2,174	\$200	\$92	3,882	\$2,133	\$549	2,686	\$2,358	\$878	1,179	\$1,173	\$995	9,921	\$5,865	\$591

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 2010

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	942	\$54	\$57	249	\$58	\$231	94	\$24	\$256	52	\$17	\$321	1,337	\$152	\$114
4,001 - 8,000	1,379	166	120	448	273	610	206	151	732	108	88	819	2,141	678	317
8,001 - 12,000	1,050	64	60	911	784	860	424	501	1,182	467	675	1,446	2,852	2,024	710
12,001 - 16,000	162	14	89	774	644	832	661	953	1,441	1,024	1,711	1,671	2,621	3,322	1,267
16,001 - 20,000	21	A/	20	707	529	748	514	674	1,311	620	1,001	1,615	1,862	2,205	1,184
20,001 - 24,000	0	0	0	633	382	603	410	467	1,139	403	596	1,478	1,446	1,445	999
24,001 - 28,000	0	0	0	567	239	421	379	349	920	262	326	1,243	1,208	913	756
28,001 - 32,000	0	0	0	512	142	277	375	259	692	226	212	940	1,113	614	551
32,001 - 36,000	0	0	0	381	51	133	340	164	483	199	154	774	920	369	401
36,001 - 40,000	0	0	0	D/	D/	118	272	71	262	D/	D/	552	558	189	338
40,001 - 44,000	0	0	0	D/	A/	13	101	16	163	128	44	341	D/	D/	255
44,001 - 48,000	0	0	0	0	0	0	24	1	41	85	11	135	109	12	114
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	16	D/	A/	16
TOTALS	3,554	\$298	\$84	5,282	\$3,112	\$589	3,800	\$3,630	\$955	3,770	\$4,942	\$1,311	16,406	\$11,982	\$730

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 2010

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	624	\$100	\$160	211	\$47	\$224	127	\$33	\$262	55	\$14	\$254	1,017	\$195	\$191
4,001 - 8,000	605	69	114	314	190	605	178	126	710	79	64	804	1,176	449	382
8,001 - 12,000	484	31	63	443	383	864	237	280	1,179	123	164	1,337	1,287	857	666
12,001 - 16,000	89	8	85	364	302	828	306	433	1,415	140	226	1,616	899	968	1,077
16,001 - 20,000	15	A/	26	398	291	731	286	360	1,258	124	183	1,474	823	834	1,013
20,001 - 24,000	0	0	0	362	215	594	264	293	1,109	117	161	1,373	743	668	899
24,001 - 28,000	0	0	0	322	141	438	189	172	912	114	126	1,109	625	440	704
28,001 - 32,000	0	0	0	D/	D/	299	209	150	718	D/	D/	878	552	307	555
32,001 - 36,000	0	0	0	200	30	150	128	66	513	D/	D/	707	D/	D/	373
36,001 - 40,000	0	0	0	D/	D/	126	142	44	310	D/	D/	515	D/	D/	327
40,001 - 44,000	0	0	0	D/	A/	17	68	13	187	48	14	296	D/	D/	217
44,001 - 48,000	0	0	0	0	0	0	18	1	37	49	6	124	67	7	101
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	20	D/	A/	20
TOTALS	1,817	\$208	\$114	2,924	\$1,679	\$574	2,152	\$1,970	\$916	1,092	\$1,131	\$1,036	7,985	\$4,988	\$625

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 2010

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	873	\$83	\$95	259	\$60	\$233	111	\$28	\$250	41	\$12	\$290	1,284	\$183	\$142
4,001 - 8,000	974	113	116	438	266	607	168	122	726	60	48	804	1,640	549	335
8,001 - 12,000	838	45	54	518	442	852	238	271	1,139	76	99	1,300	1,670	856	513
12,001 - 16,000	78	6	73	506	416	822	265	374	1,411	120	191	1,588	969	986	1,018
16,001 - 20,000	17	A/	26	543	402	740	302	399	1,321	125	183	1,468	987	984	997
20,001 - 24,000	0	0	0	490	285	581	311	344	1,106	133	176	1,327	934	805	862
24,001 - 28,000	0	0	0	438	181	414	277	248	895	114	128	1,125	829	558	673
28,001 - 32,000	0	0	0	427	119	278	254	173	680	89	83	929	770	374	486
32,001 - 36,000	0	0	0	307	42	137	261	128	490	117	83	710	685	253	369
36,001 - 40,000	0	0	0	65	8	116	201	64	318	104	54	518	370	125	339
40,001 - 44,000	0	0	0	13	A/	14	97	18	190	75	23	304	185	41	224
44,001 - 48,000	0	0	0	0	0	0	29	1	44	D/	D/	128	D/	D/	99
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	2	D/	A/	2
TOTALS	2,780	\$247	\$89	4,004	\$2,220	\$554	2,514	\$2,170	\$863	1,110	\$1,087	\$979	10,408	\$5,724	\$550

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 2010

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	780	\$83	\$106	357	\$77	\$216	181	\$47	\$262	70	\$22	\$314	1,388	\$229	\$165
4,001 - 8,000	813	94	115	495	294	595	304	218	718	114	90	794	1,726	697	404
8,001 - 12,000	626	34	55	649	562	865	361	428	1,184	182	245	1,345	1,818	1,268	698
12,001 - 16,000	D/	D/	82	525	431	821	420	588	1,399	D/	D/	1,595	1,194	1,323	1,108
16,001 - 20,000	D/	A/	15	485	364	750	360	465	1,292	156	232	1,489	1,007	1,061	1,054
20,001 - 24,000	0	0	0	546	315	577	361	396	1,096	134	170	1,267	1,041	881	846
24,001 - 28,000	0	0	0	498	211	424	317	281	886	150	159	1,061	965	651	675
28,001 - 32,000	0	0	0	451	120	267	250	170	680	D/	D/	870	D/	D/	480
32,001 - 36,000	0	0	0	298	40	134	237	114	482	125	89	714	660	244	369
36,001 - 40,000	0	0	0	D/	D/	126	192	51	263	D/	D/	463	366	110	300
40,001 - 44,000	0	0	0	D/	A/	12	90	17	194	69	20	296	D/	D/	226
44,001 - 48,000	0	0	0	0	0	0	19	1	53	D/	D/	128	D/	D/	103
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	9	D/	A/	9
TOTALS	2,286	\$216	\$94	4,376	\$2,423	\$554	3,092	\$2,776	\$898	1,458	\$1,488	\$1,020	11,212	\$6,902	\$616

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 2010

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	150	\$14	\$94	D/	D/	\$240	25	\$6	\$235	D/	D/	\$297	233	\$34	\$148
4,001 - 8,000	201	23	113	85	52	614	37	27	728	17	13	760	340	115	337
8,001 - 12,000	133	8	62	110	93	849	43	49	1,131	19	25	1,291	305	175	573
12,001 - 16,000	D/	D/	100	89	70	790	D/	D/	1,340	25	40	1,598	189	186	984
16,001 - 20,000	D/	A/	20	87	62	715	45	59	1,316	33	52	1,570	D/	D/	1,044
20,001 - 24,000	0	0	0	86	48	563	57	67	1,177	26	33	1,276	169	149	880
24,001 - 28,000	0	0	0	73	33	454	53	47	890	25	28	1,133	151	109	719
28,001 - 32,000	0	0	0	69	21	300	39	27	703	19	18	970	127	67	524
32,001 - 36,000	0	0	0	56	8	151	48	26	538	19	12	623	123	46	375
36,001 - 40,000	0	0	0	19	2	131	46	11	242	20	10	488	85	23	275
40,001 - 44,000	0	0	0	D/	A/	13	17	3	161	D/	D/	261	D/	D/	197
44,001 - 48,000	0	0	0	0	0	0	D/	A/	41	12	2	127	D/	D/	106
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	8	D/	A/	8
TOTALS	505	\$47	\$93	726	\$403	\$555	469	\$396	\$844	245	\$240	\$978	1,945	\$1,086	\$558

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 2010

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/	\$99	D/	D/	\$256	22	\$5	\$238	D/	D/	\$279	207	\$31	\$150
4,001 - 8,000	113	13	116	69	43	629	D/	D/	731	D/	D/	889	228	92	402
8,001 - 12,000	108	6	58	74	63	853	38	44	1,167	15	19	1,289	235	133	566
12,001 - 16,000	D/	D/	63	58	48	829	D/	D/	1,394	D/	D/	1,628	159	176	1,105
16,001 - 20,000	D/	A/	40	67	49	730	D/	D/	1,333	28	41	1,458	143	151	1,057
20,001 - 24,000	0	0	0	74	46	624	32	39	1,209	22	28	1,272	128	113	881
24,001 - 28,000	0	0	0	47	21	440	38	36	952	14	16	1,157	99	73	738
28,001 - 32,000	0	0	0	50	15	303	33	25	756	13	14	1,050	96	54	560
32,001 - 36,000	0	0	0	31	5	174	23	11	498	18	13	729	72	30	416
36,001 - 40,000	0	0	0	D/	D/	100	D/	D/	325	19	10	529	D/	D/	375
40,001 - 44,000	0	0	0	0	0	0	14	3	190	D/	D/	249	D/	D/	213
44,001 - 48,000	0	0	0	0	0	0	D/	A/	29	D/	D/	123	12	1	76
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	15	D/	A/	15
TOTALS	377	\$34	\$91	513	\$301	\$587	371	\$340	\$916	192	\$202	\$1,051	1,453	\$877	\$603

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 2010

Filing Status and Size of Earned Income	Number of Qualifying Children												Total			
	None			One			Two			More than Two			Number	Credits Avg.		
	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	190	\$21	\$112	60	\$14	\$227	28	\$7	\$242	13	\$4	\$290	291	\$45	\$156	
4,001 - 8,000	195	22	112	79	47	600	52	38	726	19	13	710	345	120	349	
8,001 - 12,000	124	6	51	143	123	857	68	80	1,171	23	30	1,309	358	239	666	
12,001 - 16,000	D/	D/	65	115	91	790	D/	D/	1,373	D/	D/	1,593	254	251	989	
16,001 - 20,000	D/	A/	45	116	86	737	67	88	1,307	D/	D/	1,522	215	219	1,018	
20,001 - 24,000	0	0	0	D/	D/	588	D/	D/	1,149	D/	D/	1,326	226	198	877	
24,001 - 28,000	0	0	0	119	51	430	95	83	878	32	38	1,184	246	172	701	
28,001 - 32,000	0	0	0	90	23	250	59	44	750	D/	D/	967	D/	D/	533	
32,001 - 36,000	0	0	0	D/	D/	145	D/	D/	515	27	20	746	143	54	380	
36,001 - 40,000	0	0	0	D/	D/	127	D/	D/	283	23	13	573	86	27	317	
40,001 - 44,000	0	0	0	D/	A/	23	D/	D/	185	D/	D/	268	D/	D/	234	
44,001 - 48,000	0	0	0	0	0	0	D/	A/	48	D/	D/	147	15	2	134	
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	5	D/	A/	5	
TOTALS	540	\$51	\$95	936	\$517	\$553	625	\$568	\$908	307	\$299	\$973	2,408	\$1,435	\$596	

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 2010

Filing Status and Size of Earned Income	Number of Qualifying Children												Total			
	None			One			Two			More than Two			Number	Credits Avg.		
	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	615	\$102	\$166	218	\$48	\$222	115	\$29	\$256	60	\$17	\$286	1,008	\$197	\$196	
4,001 - 8,000	573	65	114	301	179	596	152	110	722	63	50	798	1,089	405	371	
8,001 - 12,000	451	26	57	369	316	858	201	231	1,151	110	147	1,332	1,131	720	637	
12,001 - 16,000	69	6	87	391	318	814	277	387	1,399	129	206	1,598	866	918	1,060	
16,001 - 20,000	13	A/	24	348	258	742	269	344	1,279	114	169	1,485	744	772	1,038	
20,001 - 24,000	0	0	0	316	186	590	210	237	1,129	107	144	1,344	633	567	896	
24,001 - 28,000	0	0	0	279	120	429	200	180	902	82	95	1,164	561	396	705	
28,001 - 32,000	0	0	0	251	71	283	183	132	721	84	77	922	518	280	541	
32,001 - 36,000	0	0	0	177	25	139	144	70	484	84	55	659	405	150	370	
36,001 - 40,000	0	0	0	D/	D/	108	155	48	307	93	48	519	D/	D/	337	
40,001 - 44,000	0	0	0	D/	A/	10	76	13	174	D/	D/	367	135	34	251	
44,001 - 48,000	0	0	0	0	0	0	15	1	39	D/	D/	143	D/	D/	124	
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	12	D/	A/	12	
TOTALS	1,721	\$199	\$116	2,707	\$1,528	\$565	1,997	\$1,783	\$893	1,050	\$1,040	\$990	7,475	\$4,550	\$609	

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 2010

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	4,624	\$299	\$65	1,413	\$315	\$223	610	\$160	\$263	222	\$62	\$279	6,869	\$836	\$122
4,001 - 8,000	6,916	814	118	2,795	1,686	603	1,084	786	725	423	341	805	11,218	3,627	323
8,001 - 12,000	5,626	319	57	4,554	3,901	857	1,868	2,164	1,158	642	837	1,303	12,690	7,221	569
12,001 - 16,000	700	53	76	4,032	3,269	811	3,006	4,181	1,391	988	1,565	1,584	8,726	9,068	1,039
16,001 - 20,000	100	2	22	4,025	2,929	728	2,626	3,343	1,273	918	1,345	1,465	7,669	7,620	994
20,001 - 24,000	0	0	0	3,841	2,226	579	2,493	2,694	1,081	880	1,134	1,289	7,214	6,054	839
24,001 - 28,000	0	0	0	3,471	1,453	419	2,290	2,002	874	874	947	1,083	6,635	4,402	663
28,001 - 32,000	0	0	0	3,107	831	267	2,194	1,466	668	904	793	877	6,205	3,090	498
32,001 - 36,000	0	0	0	2,462	324	132	1,900	876	461	794	535	674	5,156	1,735	336
36,001 - 40,000	0	0	0	453	52	115	1,585	412	260	726	339	467	2,764	803	291
40,001 - 44,000	0	0	0	50	1	13	600	103	172	519	145	279	1,169	248	212
44,001 - 48,000	0	0	0	0	0	0	132	5	40	273	39	142	405	44	109
48,001 and over	0	0	0	0	0	0	0	0	0	12	A/	10	12	A/	10
TOTALS	17,966	\$1,488	\$83	30,203	\$16,986	\$562	20,388	\$18,193	\$892	8,175	\$8,082	\$989	76,732	\$44,749	\$583

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 2010

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	407	\$41	\$101	135	\$31	\$228	61	\$16	\$258	31	\$9	\$286	634	\$96	\$152
4,001 - 8,000	467	54	115	299	183	613	114	82	719	79	65	827	959	384	401
8,001 - 12,000	374	22	59	338	291	861	188	220	1,168	97	129	1,330	997	662	664
12,001 - 16,000	D/	D/	93	D/	D/	822	216	305	1,414	144	233	1,620	688	771	1,121
16,001 - 20,000	D/	A/	16	266	193	726	183	239	1,308	D/	D/	1,510	546	572	1,047
20,001 - 24,000	0	0	0	279	161	578	195	217	1,111	D/	D/	1,324	579	517	893
24,001 - 28,000	0	0	0	255	112	438	178	157	884	D/	D/	1,065	531	373	703
28,001 - 32,000	0	0	0	220	59	267	170	114	672	82	71	868	472	244	517
32,001 - 36,000	0	0	0	161	22	138	112	55	488	61	44	715	334	121	361
36,001 - 40,000	0	0	0	39	4	99	85	22	263	62	29	469	186	55	297
40,001 - 44,000	0	0	0	D/	A/	10	42	7	167	D/	D/	305	D/	D/	233
44,001 - 48,000	0	0	0	0	0	0	10	A/	44	32	4	136	42	5	114
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	13	D/	A/	13
TOTALS	1,304	\$121	\$93	2,274	\$1,284	\$565	1,554	\$1,435	\$923	941	\$984	\$1,045	6,073	\$3,824	\$630

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 2010

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	\$44	\$162	91	\$20	\$219	42	\$11	\$258	20	\$6	\$322	424	\$81	\$191
4,001 - 8,000	D/	D/	113	108	63	582	73	55	749	D/	D/	795	463	170	368
8,001 - 12,000	229	13	55	175	148	844	101	121	1,199	41	57	1,382	546	338	619
12,001 - 16,000	46	4	87	177	143	810	112	157	1,399	55	90	1,631	390	394	1,010
16,001 - 20,000	D/	A/	19	D/	D/	729	114	148	1,302	56	84	1,497	380	381	1,003
20,001 - 24,000	0	0	0	178	103	578	94	104	1,108	50	66	1,321	322	273	848
24,001 - 28,000	0	0	0	164	74	449	103	96	935	57	65	1,139	324	235	725
28,001 - 32,000	0	0	0	124	36	290	93	65	696	48	44	914	265	144	545
32,001 - 36,000	0	0	0	107	17	157	85	46	546	D/	D/	797	D/	D/	421
36,001 - 40,000	0	0	0	31	4	125	72	23	313	D/	D/	538	D/	D/	338
40,001 - 44,000	0	0	0	D/	A/	7	48	8	171	D/	D/	319	D/	D/	217
44,001 - 48,000	0	0	0	0	0	0	14	1	48	31	4	120	45	4	97
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	6	D/	A/	6
TOTALS	803	\$89	\$110	1,364	\$756	\$554	951	\$835	\$878	512	\$510	\$996	3,630	\$2,189	\$603

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 2010

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	512	\$54	\$106	120	\$26	\$219	60	\$18	\$296	27	\$7	\$276	719	\$106	\$147
4,001 - 8,000	519	60	116	196	118	603	92	65	710	41	34	819	848	277	327
8,001 - 12,000	D/	D/	51	275	236	859	116	134	1,153	D/	D/	1,335	913	464	508
12,001 - 16,000	D/	D/	75	214	177	826	148	208	1,405	D/	D/	1,645	479	494	1,031
16,001 - 20,000	D/	A/	30	D/	D/	736	146	195	1,338	68	99	1,460	454	466	1,027
20,001 - 24,000	0	0	0	215	131	607	112	124	1,106	40	50	1,258	367	305	830
24,001 - 28,000	0	0	0	191	86	451	114	105	923	49	59	1,200	354	250	707
28,001 - 32,000	0	0	0	177	49	279	111	81	729	45	42	927	333	172	516
32,001 - 36,000	0	0	0	116	20	171	96	53	555	53	37	700	265	110	416
36,001 - 40,000	0	0	0	D/	D/	108	79	26	334	D/	D/	552	170	55	325
40,001 - 44,000	0	0	0	D/	A/	12	65	15	224	34	11	315	D/	D/	244
44,001 - 48,000	0	0	0	0	0	0	12	A/	41	22	3	120	34	3	92
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	15	D/	A/	15
TOTALS	1,561	\$142	\$91	1,790	\$1,020	\$570	1,151	\$1,025	\$890	539	\$540	\$1,002	5,041	\$2,727	\$541

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 2010

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	1,129	\$88	\$78	273	\$60	\$220	107	\$26	\$247	62	\$19	\$299	1,571	\$193	\$123
4,001 - 8,000	1,206	141	117	449	276	615	198	141	713	76	62	821	1,929	621	322
8,001 - 12,000	964	55	57	632	542	858	310	365	1,177	108	142	1,319	2,014	1,105	549
12,001 - 16,000	112	9	77	493	401	813	389	548	1,410	139	225	1,615	1,133	1,183	1,044
16,001 - 20,000	17	A/	22	486	358	736	263	342	1,302	128	194	1,519	894	895	1,001
20,001 - 24,000	0	0	0	502	291	579	291	318	1,093	115	153	1,332	908	762	839
24,001 - 28,000	0	0	0	493	211	428	278	242	871	120	132	1,102	891	585	657
28,001 - 32,000	0	0	0	392	107	274	263	177	674	110	95	859	765	379	496
32,001 - 36,000	0	0	0	D/	D/	140	227	110	483	D/	D/	687	638	224	351
36,001 - 40,000	0	0	0	D/	D/	108	202	56	277	D/	D/	494	362	108	297
40,001 - 44,000	0	0	0	D/	A/	11	103	18	171	79	22	281	D/	D/	210
44,001 - 48,000	0	0	0	0	0	0	25	1	40	43	6	140	68	7	103
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	2	D/	A/	2
TOTALS	3,428	\$293	\$86	4,106	\$2,297	\$560	2,656	\$2,345	\$883	1,174	\$1,166	\$993	11,364	\$6,102	\$537

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 2010

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	422	\$45	\$106	130	\$31	\$236	51	\$14	\$275	28	\$9	\$305	631	\$98	\$156
4,001 - 8,000	472	55	116	199	122	611	110	81	736	39	31	788	820	288	351
8,001 - 12,000	361	18	49	265	226	852	127	149	1,171	45	59	1,318	798	452	566
12,001 - 16,000	40	3	74	213	174	819	161	226	1,401	50	80	1,604	464	483	1,041
16,001 - 20,000	12	A/	27	243	179	735	134	168	1,254	52	76	1,468	441	423	960
20,001 - 24,000	0	0	0	237	140	590	143	163	1,143	63	84	1,339	443	388	875
24,001 - 28,000	0	0	0	205	88	431	D/	D/	923	D/	D/	1,122	355	236	664
28,001 - 32,000	0	0	0	185	52	281	D/	D/	678	D/	D/	931	335	167	497
32,001 - 36,000	0	0	0	D/	D/	138	81	38	469	D/	D/	747	243	87	356
36,001 - 40,000	0	0	0	D/	D/	116	D/	D/	308	40	20	492	163	50	307
40,001 - 44,000	0	0	0	D/	A/	23	D/	D/	148	D/	D/	301	D/	D/	211
44,001 - 48,000	0	0	0	0	0	0	19	1	46	D/	D/	145	D/	D/	97
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	11	D/	A/	11
TOTALS	1,307	\$121	\$92	1,836	\$1,032	\$562	1,158	\$1,036	\$895	511	\$502	\$983	4,812	\$2,691	\$559

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 2010

Filing Status and Size of Earned Income	Number of Qualifying Children												Total		
	None			One			Two			More than Two			Number	Credits Avg.	
	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)
All Taxpayers															
\$0 - \$4,000	364	\$44	\$121	102	\$22	\$220	52	\$14	\$265	25	\$8	\$316	543	\$88	\$162
4,001 - 8,000	396	45	115	179	108	601	82	59	720	56	44	786	713	256	359
8,001 - 12,000	D/	D/	63	D/	D/	865	137	162	1,182	60	80	1,335	702	484	689
12,001 - 16,000	46	4	80	230	187	814	170	238	1,399	72	118	1,640	518	547	1,056
16,001 - 20,000	D/	A/	29	210	156	743	D/	D/	1,307	68	102	1,503	429	444	1,035
20,001 - 24,000	0	0	0	235	138	587	136	154	1,130	54	75	1,392	425	367	863
24,001 - 28,000	0	0	0	208	85	409	139	122	879	60	63	1,053	407	270	664
28,001 - 32,000	0	0	0	167	47	281	103	72	703	61	56	924	331	176	531
32,001 - 36,000	0	0	0	D/	D/	151	93	49	526	49	37	764	275	106	387
36,001 - 40,000	0	0	0	41	4	105	84	29	346	46	24	517	171	57	334
40,001 - 44,000	0	0	0	D/	A/	14	54	10	192	25	8	304	81	18	222
44,001 - 48,000	0	0	0	0	0	0	D/	A/	51	D/	D/	162	D/	D/	135
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	15	D/	A/	15
TOTALS	1,058	\$109	\$103	1,769	\$994	\$562	1,201	\$1,095	\$912	606	\$620	\$1,024	4,634	\$2,818	\$608

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 2010

Filing Status and Size of Earned Income	Number of Qualifying Children												Total		
	None			One			Two			More than Two			Number	Credits Avg.	
	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)
All Taxpayers															
\$0 - \$4,000	434	\$68	\$157	185	\$42	\$227	77	\$19	\$246	32	\$10	\$310	728	\$139	\$191
4,001 - 8,000	467	53	113	271	161	594	119	87	731	62	50	806	919	351	381
8,001 - 12,000	405	24	60	341	293	858	182	217	1,192	84	109	1,300	1,012	643	636
12,001 - 16,000	59	5	81	329	268	816	220	302	1,372	111	175	1,577	719	750	1,043
16,001 - 20,000	14	A/	25	335	248	741	250	317	1,270	89	135	1,516	688	701	1,019
20,001 - 24,000	0	0	0	349	204	585	220	242	1,100	105	140	1,335	674	586	870
24,001 - 28,000	0	0	0	299	123	411	210	189	902	96	108	1,128	605	421	695
28,001 - 32,000	0	0	0	248	68	276	197	137	696	89	81	912	534	287	537
32,001 - 36,000	0	0	0	189	27	144	157	83	529	99	67	676	445	177	398
36,001 - 40,000	0	0	0	D/	D/	110	D/	D/	315	D/	D/	506	301	101	336
40,001 - 44,000	0	0	0	D/	A/	7	D/	D/	179	73	23	315	D/	D/	237
44,001 - 48,000	0	0	0	0	0	0	17	1	42	47	6	137	64	7	111
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	17	D/	A/	17
TOTALS	1,379	\$150	\$109	2,599	\$1,440	\$554	1,896	\$1,661	\$876	974	\$948	\$973	6,848	\$4,200	\$613

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 2010

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	2,725	\$174	\$64	893	\$203	\$228	351	\$92	\$263	105	\$30	\$287	4,074	\$500	\$123
4,001 - 8,000	4,346	520	120	1,886	1,155	612	698	500	716	242	197	815	7,172	2,372	331
8,001 - 12,000	3,567	209	58	3,046	2,630	863	1,384	1,618	1,169	401	525	1,309	8,398	4,981	593
12,001 - 16,000	432	34	79	2,446	1,999	817	2,023	2,865	1,416	680	1,092	1,606	5,581	5,991	1,073
16,001 - 20,000	63	1	22	2,187	1,604	734	1,474	1,912	1,297	548	808	1,475	4,272	4,326	1,013
20,001 - 24,000	0	0	0	2,125	1,242	584	1,310	1,425	1,088	494	650	1,316	3,929	3,317	844
24,001 - 28,000	0	0	0	1,975	833	422	1,314	1,172	892	474	518	1,093	3,763	2,523	670
28,001 - 32,000	0	0	0	1,918	503	262	1,339	894	668	484	429	887	3,741	1,827	488
32,001 - 36,000	0	0	0	1,437	182	127	1,125	520	462	458	313	682	3,020	1,014	336
36,001 - 40,000	0	0	0	248	28	112	966	238	246	354	163	461	1,568	429	273
40,001 - 44,000	0	0	0	22	A/	12	352	66	189	D/	D/	266	D/	D/	219
44,001 - 48,000	0	0	0	0	0	0	90	4	40	141	18	128	231	22	93
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	10	D/	A/	10
TOTALS	11,133	\$938	\$84	18,183	\$10,380	\$571	12,426	\$11,306	\$910	4,706	\$4,828	\$1,026	46,448	\$27,451	\$591

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 2010

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	197	\$32	\$161	61	\$15	\$238	19	\$5	\$285	22	\$6	\$260	299	\$57	\$192
4,001 - 8,000	D/	D/	111	D/	D/	615	53	39	730	D/	D/	826	381	134	350
8,001 - 12,000	138	8	55	107	90	837	55	63	1,154	29	37	1,292	329	198	602
12,001 - 16,000	28	2	77	126	101	800	88	121	1,376	47	76	1,611	289	300	1,037
16,001 - 20,000	D/	A/	29	113	81	714	54	65	1,207	D/	D/	1,444	195	179	919
20,001 - 24,000	0	0	0	100	56	559	69	75	1,093	39	51	1,307	208	182	877
24,001 - 28,000	0	0	0	105	46	436	69	62	895	40	45	1,114	214	152	710
28,001 - 32,000	0	0	0	91	26	284	80	52	653	28	27	979	199	106	530
32,001 - 36,000	D/	A/	1	68	10	144	D/	D/	502	25	19	759	D/	D/	387
36,001 - 40,000	0	0	0	30	3	113	62	19	313	40	21	528	132	44	333
40,001 - 44,000	0	0	0	D/	A/	14	D/	D/	213	D/	D/	366	D/	D/	290
44,001 - 48,000	0	0	0	0	0	0	15	1	49	28	4	141	43	5	109
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	15	D/	A/	15
TOTALS	588	\$66	\$112	897	\$483	\$538	657	\$542	\$825	381	\$349	\$915	2,523	\$1,439	\$571

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 2010

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	173	\$26	\$148	37	\$8	\$221	18	\$6	\$322	20	\$5	\$272	248	\$45	\$182
4,001 - 8,000	152	18	117	50	32	630	37	25	685	21	17	800	260	91	352
8,001 - 12,000	130	8	61	85	74	875	59	73	1,230	23	33	1,435	297	188	632
12,001 - 16,000	D/	D/	79	82	65	792	D/	D/	1,416	D/	D/	1,550	191	198	1,037
16,001 - 20,000	D/	A/	32	82	60	737	D/	D/	1,305	32	48	1,490	176	186	1,059
20,001 - 24,000	0	0	0	88	52	594	52	57	1,097	37	52	1,402	177	161	911
24,001 - 28,000	0	0	0	83	36	434	52	46	888	26	30	1,169	161	113	699
28,001 - 32,000	0	0	0	54	15	285	37	26	695	25	24	970	116	65	564
32,001 - 36,000	0	0	0	55	10	177	35	21	589	23	19	808	113	49	433
36,001 - 40,000	0	0	0	13	1	98	26	8	303	21	12	593	60	22	360
40,001 - 44,000	0	0	0	0	0	0	20	4	189	17	7	407	37	11	289
44,001 - 48,000	0	0	0	0	0	0	D/	A/	54	D/	D/	152	D/	D/	134
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	15	D/	A/	15
TOTALS	476	\$53	\$111	629	\$354	\$563	458	\$427	\$932	290	\$297	\$1,026	1,853	\$1,131	\$611

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 2010

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	48,594	\$2,840	\$58	13,259	\$3,036	\$229	4,765	\$1,266	\$266	1,314	\$390	\$297	67,932	\$7,532	\$111
4,001 - 8,000	101,419	12,404	122	35,338	22,076	625	12,497	9,245	740	3,380	2,821	835	152,634	46,545	305
8,001 - 12,000	70,141	4,585	65	67,684	59,121	873	28,380	33,899	1,194	8,714	11,864	1,361	174,919	109,469	626
12,001 - 16,000	10,432	930	89	46,496	38,933	837	45,008	64,837	1,441	16,244	26,822	1,651	118,180	131,522	1,113
16,001 - 20,000	D/	D/	23	38,279	28,776	752	28,459	38,124	1,340	D/	D/	1,569	78,904	84,709	1,074
20,001 - 24,000	D/	A/	1	34,851	21,004	603	23,474	26,922	1,147	D/	D/	1,407	67,689	61,097	903
24,001 - 28,000	D/	A/	1	30,732	13,426	437	20,429	18,684	915	D/	D/	1,162	58,553	40,701	695
28,001 - 32,000	0	0	0	27,043	7,345	272	18,877	13,000	689	6,710	6,162	918	52,630	26,507	504
32,001 - 36,000	0	0	0	20,872	2,616	125	16,763	7,830	467	6,090	4,272	702	43,725	14,718	337
36,001 - 40,000	0	0	0	3,576	410	115	12,684	3,010	237	5,014	2,293	457	21,274	5,713	269
40,001 - 44,000	D/	A/	2	355	5	13	3,781	651	172	D/	D/	251	7,740	1,560	201
44,001 - 48,000	0	0	0	0	0	0	808	34	42	1,660	238	143	2,468	271	110
48,001 and over	D/	A/	1	0	0	0	0	0	0	D/	D/	12	99	1	12
TOTALS	231,421	\$20,777	\$90	318,485	\$196,748	\$618	215,925	\$217,502	\$1,007	80,916	\$95,320	\$1,178	846,747	\$530,346	\$626

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 2010

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	8,278	\$527	\$64	3,538	\$826	\$234	1,391	\$382	\$275	373	\$113	\$302	13,580	\$1,848	\$136
4,001 - 8,000	14,188	1,726	122	10,232	6,442	630	3,923	2,900	739	971	810	835	29,314	11,879	405
8,001 - 12,000	10,123	601	59	18,842	16,409	871	8,778	10,484	1,194	2,299	3,099	1,348	40,042	30,593	764
12,001 - 16,000	1,038	83	80	11,685	9,732	833	12,642	18,159	1,436	3,718	6,113	1,644	29,083	34,088	1,172
16,001 - 20,000	74	2	24	9,378	6,978	744	6,824	8,964	1,314	2,297	3,498	1,523	18,573	19,442	1,047
20,001 - 24,000	D/	A/	1	D/	D/	582	5,460	6,006	1,100	D/	D/	1,334	15,640	13,267	848
24,001 - 28,000	D/	A/	1	D/	D/	416	4,970	4,307	867	D/	D/	1,090	13,989	9,107	651
28,001 - 32,000	0	0	0	6,696	1,710	255	4,792	3,091	645	1,586	1,361	858	13,074	6,163	471
32,001 - 36,000	0	0	0	5,189	558	108	4,524	1,976	437	1,521	989	650	11,234	3,523	314
36,001 - 40,000	0	0	0	512	58	114	3,376	682	202	1,257	514	409	5,145	1,255	244
40,001 - 44,000	0	0	0	49	1	13	651	103	158	837	179	214	1,537	282	184
44,001 - 48,000	0	0	0	0	0	0	121	5	40	267	40	150	388	45	116
48,001 and over	0	0	0	0	0	0	0	0	0	16	A/	13	16	A/	13
TOTALS	33,703	\$2,939	\$87	81,976	\$50,701	\$618	57,452	\$57,059	\$993	18,484	\$20,794	\$1,125	191,615	\$131,493	\$686

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 2010

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	15,660	\$926	\$59	4,410	\$1,010	\$229	1,503	\$399	\$266	424	\$122	\$289	21,997	\$2,458	\$112
4,001 - 8,000	31,672	3,869	122	11,562	7,221	625	4,011	2,975	742	1,181	993	841	48,426	15,058	311
8,001 - 12,000	22,473	1,490	66	22,697	19,900	877	9,611	11,500	1,197	3,813	5,265	1,381	58,594	38,155	651
12,001 - 16,000	3,577	326	91	15,328	12,857	839	15,172	21,931	1,446	7,403	12,294	1,661	41,480	47,409	1,143
16,001 - 20,000	283	6	22	12,598	9,494	754	9,627	12,993	1,350	4,973	7,952	1,599	27,481	30,445	1,108
20,001 - 24,000	0	0	0	11,664	7,038	603	7,853	9,021	1,149	3,821	5,515	1,443	23,338	21,573	924
24,001 - 28,000	D/	A/	1	10,405	4,562	438	6,668	6,121	918	2,830	3,356	1,186	19,904	14,039	705
28,001 - 32,000	0	0	0	9,049	2,455	271	6,055	4,163	687	2,430	2,282	939	17,534	8,900	508
32,001 - 36,000	0	0	0	6,999	880	126	5,211	2,418	464	2,183	1,564	716	14,393	4,861	338
36,001 - 40,000	0	0	0	1,146	132	115	3,984	936	235	1,727	814	471	6,857	1,882	274
40,001 - 44,000	1	A/	2	125	2	13	1,118	193	172	1,257	328	261	2,501	523	209
44,001 - 48,000	0	0	0	0	0	0	216	10	45	637	89	140	853	99	116
48,001 and over	D/	A/	1	0	0	0	0	0	0	36	A/	12	37	A/	11
TOTALS	73,668	\$6,618	\$90	105,983	\$65,550	\$618	71,029	\$72,658	\$1,023	32,715	\$40,575	\$1,240	283,395	\$185,401	\$654

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 2010

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	10,366	\$556	\$54	1,953	\$441	\$226	667	\$170	\$255	167	\$50	\$300	13,153	\$1,217	\$93
4,001 - 8,000	18,453	2,237	121	5,022	3,134	624	1,675	1,234	736	377	313	830	25,527	6,918	271
8,001 - 12,000	12,746	800	63	8,975	7,809	870	3,500	4,189	1,197	798	1,084	1,358	26,019	13,881	533
12,001 - 16,000	1,522	124	82	6,146	5,121	833	5,493	7,896	1,437	1,464	2,398	1,638	14,625	15,539	1,062
16,001 - 20,000	128	3	21	4,839	3,613	747	3,388	4,502	1,329	940	1,442	1,534	9,295	9,559	1,028
20,001 - 24,000	0	0	0	4,332	2,560	591	2,661	3,015	1,133	833	1,123	1,348	7,826	6,697	856
24,001 - 28,000	0	0	0	3,774	1,607	426	2,242	2,012	897	720	819	1,138	6,736	4,438	659
28,001 - 32,000	0	0	0	3,194	839	263	2,004	1,350	674	599	532	889	5,797	2,722	469
32,001 - 36,000	0	0	0	2,407	283	117	1,856	841	453	591	396	670	4,854	1,520	313
36,001 - 40,000	0	0	0	320	38	117	1,392	307	221	467	196	420	2,179	541	248
40,001 - 44,000	0	0	0	28	A/	13	362	58	160	377	84	222	767	142	185
44,001 - 48,000	0	0	0	0	0	0	74	3	37	132	19	145	206	22	106
48,001 and over	0	0	0	0	0	0	0	0	0	12	A/	9	12	A/	9
TOTALS	43,215	\$3,720	\$86	40,990	\$25,444	\$621	25,314	\$25,576	\$1,010	7,477	\$8,456	\$1,131	116,996	\$63,195	\$540

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 2010

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	12,497	\$729	\$58	2,805	\$640	\$228	936	\$248	\$265	251	\$76	\$304	16,489	\$1,693	\$103
4,001 - 8,000	34,433	4,249	123	7,329	4,546	620	2,420	1,789	739	648	539	832	44,830	11,124	248
8,001 - 12,000	22,701	1,561	69	15,306	13,389	875	5,553	6,626	1,193	1,469	1,976	1,345	45,029	23,552	523
12,001 - 16,000	D/	D/	93	12,097	10,192	843	D/	D/	1,442	3,138	5,162	1,645	29,616	30,682	1,036
16,001 - 20,000	D/	D/	24	D/	D/	760	7,812	10,606	1,358	2,754	4,326	1,571	21,307	22,864	1,073
20,001 - 24,000	0	0	0	9,339	5,846	626	6,710	7,986	1,190	2,573	3,669	1,426	18,622	17,501	940
24,001 - 28,000	0	0	0	8,116	3,727	459	5,824	5,574	957	1,990	2,385	1,199	15,930	11,686	734
28,001 - 32,000	0	0	0	7,231	2,099	290	5,279	3,876	734	1,783	1,698	952	14,293	7,674	537
32,001 - 36,000	0	0	0	5,545	795	143	4,484	2,266	505	1,534	1,141	744	11,563	4,202	363
36,001 - 40,000	0	0	0	1,451	167	115	3,435	958	279	1,325	661	499	6,211	1,785	287
40,001 - 44,000	D/	A/	1	D/	D/	13	D/	D/	179	976	273	280	2,565	534	208
44,001 - 48,000	0	0	0	0	0	0	340	14	41	524	75	143	864	89	103
48,001 and over	0	0	0	0	0	0	0	0	0	26	A/	12	26	A/	12
TOTALS	73,953	\$6,919	\$94	79,788	\$49,329	\$618	54,613	\$55,156	\$1,010	18,991	\$21,982	\$1,157	227,345	\$133,386	\$587

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 2010

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	1,793	\$102	\$57	553	\$119	\$216	268	\$67	\$251	99	\$29	\$288	2,713	\$317	\$117
4,001 - 8,000	2,673	322	120	1,193	733	614	468	346	740	203	166	818	4,537	1,567	345
8,001 - 12,000	2,098	133	63	1,864	1,614	866	938	1,101	1,173	335	441	1,315	5,235	3,287	628
12,001 - 16,000	286	24	84	1,240	1,030	831	1,329	1,896	1,427	521	854	1,640	3,376	3,805	1,127
16,001 - 20,000	32	1	22	1,035	767	741	808	1,060	1,312	373	572	1,534	2,248	2,400	1,068
20,001 - 24,000	0	0	0	1,121	678	605	790	894	1,132	352	486	1,381	2,263	2,058	910
24,001 - 28,000	0	0	0	977	427	437	725	671	926	292	332	1,136	1,994	1,430	717
28,001 - 32,000	0	0	0	873	241	277	747	519	695	312	288	925	1,932	1,049	543
32,001 - 36,000	0	0	0	732	100	136	688	330	480	261	182	699	1,681	612	364
36,001 - 40,000	0	0	0	147	15	103	497	127	256	238	108	455	882	250	284
40,001 - 44,000	0	0	0	13	A/	11	202	38	187	155	41	262	370	78	212
44,001 - 48,000	0	0	0	0	0	0	57	2	44	D/	D/	143	D/	D/	107
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	13	D/	A/	13
TOTALS	6,882	\$581	\$84	9,748	\$5,725	\$587	7,517	\$7,052	\$938	3,249	\$3,514	\$1,081	27,396	\$16,871	\$616

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 2010

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	95,279	\$7,601	\$80	29,850	\$6,764	\$227	12,833	\$3,404	\$265	4,864	\$1,436	\$295	142,826	\$19,205	\$134
4,001 - 8,000	157,352	18,956	120	62,881	38,799	617	25,773	18,822	730	9,002	7,376	819	255,008	83,954	329
8,001 - 12,000	115,548	7,171	62	105,144	91,569	871	47,474	56,356	1,187	16,914	22,819	1,349	285,080	177,916	624
12,001 - 16,000	16,220	1,390	86	79,122	65,810	832	69,487	99,426	1,431	27,889	45,734	1,640	192,718	212,361	1,102
16,001 - 20,000	1,609	39	24	69,724	51,974	745	49,716	65,647	1,320	20,946	32,266	1,540	141,995	149,925	1,056
20,001 - 24,000	D/	A/	1	65,474	38,979	595	43,521	49,048	1,127	D/	D/	1,370	127,571	113,477	890
24,001 - 28,000	D/	A/	1	58,496	25,278	432	39,175	35,399	904	D/	D/	1,138	113,481	78,668	693
28,001 - 32,000	D/	A/	1	51,580	14,063	273	36,207	24,828	686	D/	D/	913	102,202	52,057	509
32,001 - 36,000	D/	A/	2	D/	D/	130	31,646	15,051	476	D/	D/	705	83,841	29,386	351
36,001 - 40,000	0	0	0	7,843	891	114	24,892	6,403	257	11,177	5,356	479	43,912	12,650	288
40,001 - 44,000	D/	A/	2	D/	D/	13	9,418	1,679	178	8,453	2,364	280	18,669	4,052	217
44,001 - 48,000	0	0	0	0	0	0	2,317	96	42	4,730	664	140	7,047	761	108
48,001 and over	D/	A/	1	D/	A/	1	0	0	0	257	3	12	259	3	12
TOTALS	386,018	\$35,158	\$91	570,004	\$339,234	\$595	392,459	\$376,158	\$958	166,128	\$183,866	\$1,107	1,514,609	\$934,416	\$617

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 2010

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	638	\$23	\$35	398	\$52	\$132	148	\$24	\$161	79	\$16	\$198	1,263	\$115	\$91
4,001 - 8,000	1,452	103	71	810	258	319	368	136	369	140	62	440	2,770	559	202
8,001 - 12,000	2,996	74	25	1,193	481	403	566	291	513	229	140	612	4,984	985	198
12,001 - 16,000	122	7	54	1,407	401	285	850	441	519	300	240	800	2,679	1,089	406
16,001 - 20,000	16	A/	17	1,458	346	237	878	330	375	336	153	456	2,688	829	308
20,001 - 24,000	0	0	0	1,520	373	246	1,096	328	299	502	143	284	3,118	844	271
24,001 - 28,000	0	0	0	1,423	368	259	1,081	364	337	518	166	321	3,022	899	297
28,001 - 32,000	0	0	0	1,332	264	198	1,034	375	363	466	169	362	2,832	807	285
32,001 - 36,000	0	0	0	1,174	132	112	1,016	322	317	488	182	373	2,678	636	238
36,001 - 40,000	0	0	0	516	36	70	883	182	207	518	174	335	1,917	392	204
40,001 - 44,000	0	0	0	44	A/	9	556	68	122	D/	D/	214	D/	D/	153
44,001 - 48,000	0	0	0	0	0	0	134	4	30	293	32	108	427	35	83
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	4	D/	A/	4
TOTALS	5,224	\$206	\$39	11,275	\$2,712	\$241	8,610	\$2,864	\$333	4,260	\$1,557	\$365	29,369	\$7,339	\$250

A/ Amount is less than \$500.

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

Grand Total for All Claims

New York State Earned Income Tax Credit

Tax Year 2010

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	96,409	\$7,642	\$79	30,376	\$6,835	\$225	13,039	\$3,439	\$264	4,969	\$1,457	\$293	144,793	\$19,373	\$134
4,001 - 8,000	159,806	19,128	120	64,052	39,175	612	26,314	19,026	723	9,186	7,455	812	259,358	84,785	327
8,001 - 12,000	119,727	7,279	61	106,862	92,284	864	48,269	56,772	1,176	17,240	23,025	1,336	292,098	179,359	614
12,001 - 16,000	16,443	1,401	85	80,915	66,370	820	70,587	100,048	1,417	28,298	46,059	1,628	196,243	213,879	1,090
16,001 - 20,000	1,634	39	24	71,513	52,441	733	50,800	66,105	1,301	21,375	32,487	1,520	145,322	151,072	1,040
20,001 - 24,000	D/	A/	1	67,263	39,425	586	44,763	49,448	1,105	D/	D/	1,338	131,190	114,513	873
24,001 - 28,000	D/	A/	1	60,136	25,695	427	40,379	35,809	887	D/	D/	1,110	116,903	79,691	682
28,001 - 32,000	D/	A/	1	53,082	14,350	270	37,342	25,239	676	D/	D/	895	105,351	52,942	503
32,001 - 36,000	D/	A/	2	D/	D/	130	32,745	15,396	470	D/	D/	692	86,780	30,072	347
36,001 - 40,000	0	0	0	8,404	929	111	25,840	6,594	255	11,719	5,531	472	45,963	13,055	284
40,001 - 44,000	D/	A/	2	D/	D/	12	10,018	1,750	175	D/	D/	276	19,728	4,210	213
44,001 - 48,000	0	0	0	0	0	0	2,462	101	41	5,030	695	138	7,492	796	106
48,001 and over	D/	A/	1	D/	A/	1	0	0	0	D/	D/	11	268	3	11
TOTALS	394,029	\$35,488	\$90	583,851	\$342,757	\$587	402,558	\$379,726	\$943	171,051	\$185,778	\$1,086	1,551,489	\$943,749	\$608

A/ Amount is less than \$500.

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

New York City EITC Tables

Bronx County

City of New York Resident Earned Income Tax Credit

Tax Year 2010

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	8,484	\$93	\$11	3,564	\$144	\$40	1,409	\$67	\$47	374	\$19	\$51	13,831	\$322	\$23
4,001 - 8,000	14,296	294	21	10,131	1,084	107	3,889	490	126	967	136	141	29,283	2,005	68
8,001 - 12,000	11,137	157	14	18,699	2,766	148	8,698	1,755	202	2,273	515	227	40,807	5,194	127
12,001 - 16,000	3,329	21	6	11,637	1,722	148	12,557	3,093	246	3,686	1,023	278	31,209	5,860	188
16,001 - 20,000	406	2	5	9,313	1,262	135	6,776	1,570	232	2,284	607	266	18,779	3,440	183
20,001 - 24,000	D/	A/	1	8,337	893	107	D/	D/	195	D/	D/	236	15,534	2,369	153
24,001 - 28,000	D/	A/	1	7,411	569	77	4,952	757	153	D/	D/	191	D/	D/	117
28,001 - 32,000	0	0	0	6,655	309	46	4,763	535	112	1,577	234	149	12,995	1,079	83
32,001 - 36,000	D/	A/	1	5,150	94	18	D/	D/	73	D/	D/	109	11,171	587	53
36,001 - 40,000	0	0	0	513	10	19	3,364	114	34	1,250	86	68	5,127	209	41
40,001 - 44,000	0	0	0	43	A/	2	D/	D/	27	825	30	36	D/	D/	31
44,001 - 48,000	0	0	0	0	0	0	123	1	7	267	7	25	390	8	20
48,001 and over	0	0	0	0	0	0	0	0	0	14	A/	3	14	A/	3
TOTALS	37,658	\$567	\$15	81,453	\$8,854	\$109	57,090	\$9,787	\$171	18,352	\$3,535	\$193	194,553	\$22,743	\$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 2010

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	15,900	\$161	\$10	4,450	\$177	\$40	1,530	\$71	\$46	430	\$21	\$49	22,310	\$429	\$19
4,001 - 8,000	31,753	656	21	11,447	1,218	106	3,969	503	127	1,173	166	142	48,342	2,543	53
8,001 - 12,000	24,406	364	15	22,495	3,339	148	9,534	1,928	202	3,793	878	232	60,228	6,510	108
12,001 - 16,000	7,964	69	9	15,236	2,259	148	15,063	3,719	247	7,346	2,049	279	45,609	8,096	178
16,001 - 20,000	1,255	6	5	12,526	1,718	137	9,571	2,261	236	4,953	1,352	273	28,305	5,337	189
20,001 - 24,000	0	0	0	11,604	1,290	111	7,826	1,593	204	3,802	962	253	23,232	3,845	166
24,001 - 28,000	0	0	0	10,343	837	81	6,645	1,075	162	2,811	585	208	19,799	2,497	126
28,001 - 32,000	0	0	0	9,008	445	49	6,032	721	120	2,420	394	163	17,460	1,560	89
32,001 - 36,000	D/	A/	1	6,963	149	21	5,192	404	78	2,171	261	120	D/	D/	57
36,001 - 40,000	D/	A/	1	1,135	22	20	3,970	157	39	1,717	136	79	D/	D/	46
40,001 - 44,000	0	0	0	116	A/	2	1,093	32	30	1,247	55	44	2,456	88	36
44,001 - 48,000	0	0	0	0	0	0	218	2	8	647	15	24	865	17	20
48,001 and over	D/	A/	1	0	0	0	0	0	0	32	A/	2	D/	A/	2
TOTALS	81,286	\$1,257	\$15	105,323	\$11,454	\$109	70,643	\$12,466	\$176	32,542	\$6,873	\$211	289,794	\$32,050	\$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 2010

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	10,409	\$96	\$9	1,971	\$77	\$39	680	\$30	\$44	169	\$9	\$52	13,229	\$212	\$16
4,001 - 8,000	18,415	378	21	4,967	528	106	1,654	207	125	370	52	141	25,406	1,165	46
8,001 - 12,000	13,830	199	14	8,890	1,314	148	3,464	701	202	788	180	229	26,972	2,395	89
12,001 - 16,000	D/	D/	7	6,104	902	148	5,459	1,346	247	D/	D/	277	17,013	2,678	157
16,001 - 20,000	502	2	5	4,785	650	136	3,369	786	233	929	247	266	9,585	1,685	176
20,001 - 24,000	0	0	0	4,301	467	109	2,636	529	201	824	196	238	7,761	1,193	154
24,001 - 28,000	0	0	0	3,739	294	79	2,228	353	158	714	143	201	6,681	790	118
28,001 - 32,000	0	0	0	3,170	151	48	1,990	233	117	594	91	154	5,754	476	83
32,001 - 36,000	D/	A/	1	2,377	48	20	1,844	140	76	590	66	112	D/	D/	53
36,001 - 40,000	0	0	0	315	6	20	1,379	51	37	464	32	70	2,158	90	42
40,001 - 44,000	0	0	0	25	A/	2	344	10	28	373	14	37	742	24	32
44,001 - 48,000	0	0	0	0	0	0	74	A/	6	131	3	24	205	4	18
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	2	D/	A/	2
TOTALS	47,157	\$705	\$15	40,644	\$4,437	\$109	25,121	\$4,387	\$175	7,405	\$1,435	\$194	120,327	\$10,963	\$91

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 2010

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	12,726	\$127	\$10	2,819	\$112	\$40	954	\$44	\$46	255	\$13	\$52	16,754	\$295	\$18
4,001 - 8,000	34,453	719	21	7,244	766	106	2,389	302	126	640	90	141	44,726	1,878	42
8,001 - 12,000	24,562	376	15	15,167	2,247	148	5,503	1,110	202	1,453	330	227	46,685	4,062	87
12,001 - 16,000	7,901	76	10	12,010	1,782	148	10,275	2,531	246	3,100	859	277	33,286	5,248	158
16,001 - 20,000	1,476	7	5	10,347	1,429	138	7,770	1,840	237	2,736	739	270	22,329	4,015	180
20,001 - 24,000	0	0	0	9,263	1,066	115	6,670	1,404	211	2,552	640	251	18,485	3,110	168
24,001 - 28,000	0	0	0	8,044	679	84	5,782	974	168	1,974	414	210	15,800	2,067	131
28,001 - 32,000	D/	A/	1	7,164	377	53	D/	D/	128	1,771	292	165	14,175	1,337	94
32,001 - 36,000	D/	A/	1	5,499	135	24	D/	D/	85	D/	D/	125	11,473	702	61
36,001 - 40,000	0	0	0	1,445	28	20	3,413	160	47	1,314	110	84	6,172	298	48
40,001 - 44,000	0	0	0	142	A/	2	1,418	44	31	967	46	47	2,527	90	36
44,001 - 48,000	0	0	0	0	0	0	348	2	7	520	13	24	868	15	17
48,001 and over	0	0	0	0	0	0	D/	A/	1	D/	A/	2	27	A/	2
TOTALS	81,121	\$1,305	\$16	79,144	\$8,621	\$109	54,210	\$9,456	\$174	18,832	\$3,735	\$198	233,307	\$23,118	\$99

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 2010

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	1,802	\$18	\$10	554	\$21	\$37	275	\$12	\$43	101	\$5	\$49	2,732	\$55	\$20
4,001 - 8,000	2,687	55	20	1,180	123	105	464	58	126	201	28	138	4,532	264	58
8,001 - 12,000	2,324	34	15	1,849	271	147	920	183	199	332	74	221	5,425	561	103
12,001 - 16,000	D/	D/	8	D/	D/	147	1,314	321	244	D/	D/	276	3,792	650	171
16,001 - 20,000	118	1	5	1,029	138	135	800	184	230	371	98	265	2,318	421	182
20,001 - 24,000	0	0	0	1,111	124	111	783	156	200	349	84	242	2,243	364	162
24,001 - 28,000	0	0	0	970	78	81	722	118	163	286	57	199	1,978	253	128
28,001 - 32,000	0	0	0	865	43	50	743	89	120	309	49	159	1,917	182	95
32,001 - 36,000	D/	A/	1	727	17	23	680	55	81	D/	D/	117	D/	D/	61
36,001 - 40,000	0	0	0	149	3	18	494	21	43	234	18	76	877	42	47
40,001 - 44,000	0	0	0	D/	A/	2	198	6	32	D/	D/	44	366	13	36
44,001 - 48,000	0	0	0	0	0	0	58	A/	8	102	2	24	160	3	18
48,001 and over	0	0	0	0	0	0	0	0	0	D/	A/	3	D/	A/	3
TOTALS	7,663	\$112	\$15	9,675	\$999	\$103	7,451	\$1,204	\$162	3,229	\$596	\$184	28,018	\$2,911	\$104

A/ Amount is less than \$500.

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

New York City Total

City of New York Resident Earned Income Tax Credit

Tax Year 2010

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	49,321	\$493	\$10	13,358	\$530	\$40	4,848	\$223	\$46	1,329	\$67	\$50	68,856	\$1,313	\$19
4,001 - 8,000	101,604	2,103	21	34,969	3,719	106	12,365	1,560	126	3,351	473	141	152,289	7,855	52
8,001 - 12,000	76,259	1,131	15	67,100	9,938	148	28,119	5,677	202	8,639	1,976	229	180,117	18,722	104
12,001 - 16,000	23,924	201	8	46,215	6,845	148	44,668	11,011	247	16,102	4,475	278	130,909	22,533	172
16,001 - 20,000	3,757	18	5	38,000	5,196	137	28,286	6,641	235	11,273	3,043	270	81,316	14,898	183
20,001 - 24,000	D/	A/	1	34,616	3,840	111	23,340	4,742	203	D/	D/	247	67,255	10,882	162
24,001 - 28,000	D/	A/	1	30,507	2,458	81	D/	D/	161	D/	D/	204	58,173	7,230	124
28,001 - 32,000	D/	A/	1	26,862	1,326	49	18,767	2,247	120	D/	D/	159	52,301	4,633	89
32,001 - 36,000	D/	A/	1	20,716	442	21	16,668	1,305	78	D/	D/	118	43,458	2,459	57
36,001 - 40,000	D/	A/	1	3,557	69	20	D/	D/	40	D/	D/	77	21,157	953	45
40,001 - 44,000	0	0	0	339	1	2	3,683	109	30	3,567	151	42	7,589	261	34
44,001 - 48,000	0	0	0	0	0	0	821	6	7	1,667	40	24	2,488	46	19
48,001 and over	D/	A/	1	0	0	0	D/	A/	1	D/	A/	2	91	A/	2
TOTALS	254,885	\$3,947	\$15	316,239	\$34,364	\$109	214,515	\$37,299	\$174	80,360	\$16,175	\$201	865,999	\$91,785	\$106

A/ Amount is less than \$500.

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

New York City Full-Year Resident Total

City of New York Resident Earned Income Tax Credit

Tax Year 2010

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	49,219	\$493	\$10	13,343	\$529	\$40	4,841	\$222	\$46	1,326	\$67	\$50	68,729	\$1,311	\$19
4,001 - 8,000	101,448	2,100	21	34,935	3,717	106	12,348	1,559	126	3,342	472	141	152,073	7,848	52
8,001 - 12,000	76,126	1,130	15	67,045	9,932	148	28,099	5,675	202	8,631	1,975	229	179,901	18,712	104
12,001 - 16,000	23,882	201	8	46,184	6,842	148	44,631	11,004	247	16,090	4,473	278	130,787	22,521	172
16,001 - 20,000	3,753	18	5	37,975	5,194	137	28,272	6,639	235	11,267	3,042	270	81,267	14,893	183
20,001 - 24,000	D/	A/	1	34,587	3,838	111	23,324	4,741	203	D/	D/	247	67,206	10,878	162
24,001 - 28,000	D/	A/	1	30,470	2,456	81	D/	D/	161	D/	D/	204	58,106	7,225	124
28,001 - 32,000	D/	A/	1	26,830	1,325	49	18,757	2,246	120	D/	D/	159	52,253	4,631	89
32,001 - 36,000	D/	A/	1	20,685	441	21	16,657	1,304	78	D/	D/	118	43,409	2,457	57
36,001 - 40,000	0	0	0	3,554	69	20	12,607	502	40	4,974	381	77	21,135	953	45
40,001 - 44,000	0	0	0	339	1	2	3,679	109	30	3,565	151	42	7,583	261	34
44,001 - 48,000	0	0	0	0	0	0	819	6	7	1,666	40	24	2,485	46	19
48,001 and over	D/	A/	1	0	0	0	D/	A/	1	D/	A/	2	91	A/	2
TOTALS	254,447	\$3,942	\$15	315,947	\$34,346	\$109	214,338	\$37,282	\$174	80,293	\$16,166	\$201	865,025	\$91,735	\$106

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 2010

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	519	\$7	\$13	98	\$4	\$41	47	\$2	\$50	15	\$1	\$56	679	\$14	\$20
4,001 - 8,000	972	20	21	315	34	107	114	14	126	25	3	138	1,426	72	50
8,001 - 12,000	694	10	14	673	99	148	247	50	204	83	19	224	1,697	178	105
12,001 - 16,000	200	1	6	454	67	147	461	113	245	143	39	276	1,258	220	175
16,001 - 20,000	13	A/	4	412	57	138	264	61	229	97	26	266	786	143	182
20,001 - 24,000	0	0	0	330	37	111	231	46	198	83	21	248	644	103	160
24,001 - 28,000	0	0	0	331	26	80	216	35	162	74	15	199	621	76	123
28,001 - 32,000	0	0	0	309	15	48	210	25	118	68	11	157	587	50	86
32,001 - 36,000	0	0	0	182	4	22	204	16	79	58	7	120	444	27	61
36,001 - 40,000	0	0	0	D/	D/	17	133	5	40	D/	D/	76	239	11	48
40,001 - 44,000	0	0	0	D/	A/	3	D/	D/	31	D/	D/	41	76	3	34
44,001 - 48,000	0	0	0	0	0	0	D/	A/	8	D/	A/	22	31	1	17
48,001 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	2,398	\$38	\$16	3,140	\$344	\$109	2,178	\$368	\$169	772	\$148	\$192	8,488	\$898	\$106

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 2010

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	602	\$4	\$7	123	\$4	\$33	51	\$2	\$34	17	\$1	\$39	793	\$11	\$13
4,001 - 8,000	1,210	17	14	312	21	67	128	12	91	32	3	88	1,682	53	31
8,001 - 12,000	1,365	12	8	444	40	89	189	25	130	60	7	122	2,058	83	40
12,001 - 16,000	329	1	4	332	30	91	240	37	153	90	16	183	991	85	85
16,001 - 20,000	D/	A/	3	D/	D/	78	D/	D/	139	57	8	147	533	54	102
20,001 - 24,000	0	0	0	243	15	63	147	17	113	57	8	136	447	40	89
24,001 - 28,000	0	0	0	209	10	49	128	13	99	49	6	118	386	29	75
28,001 - 32,000	0	0	0	184	6	31	127	10	78	40	4	94	351	19	55
32,001 - 36,000	D/	A/	1	145	3	18	109	6	51	34	2	61	289	10	35
36,001 - 40,000	0	0	0	56	1	11	81	2	30	26	1	56	163	4	27
40,001 - 44,000	0	0	0	D/	A/	1	D/	D/	25	D/	D/	26	60	1	25
44,001 - 48,000	0	0	0	0	0	0	D/	A/	4	D/	A/	16	23	A/	11
48,001 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS	3,532	\$35	\$10	2,327	\$151	\$65	1,411	\$147	\$104	506	\$58	\$114	7,776	\$389	\$50

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 2010

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	50,442	\$504	\$10	13,579	\$538	\$40	4,946	\$227	\$46	1,361	\$68	\$50	70,328	\$1,337	\$19
4,001 - 8,000	103,786	2,141	21	35,596	3,774	106	12,607	1,586	126	3,408	479	141	155,397	7,980	51
8,001 - 12,000	78,318	1,152	15	68,217	10,077	148	28,555	5,752	201	8,782	2,002	228	183,872	18,983	103
12,001 - 16,000	24,453	204	8	47,001	6,943	148	45,369	11,160	246	16,335	4,531	277	133,158	22,838	172
16,001 - 20,000	3,795	18	5	38,689	5,275	136	28,724	6,726	234	D/	D/	269	82,635	15,095	183
20,001 - 24,000	D/	A/	1	35,189	3,892	111	23,718	4,805	203	D/	D/	247	68,346	11,025	161
24,001 - 28,000	D/	A/	1	31,047	2,494	80	20,673	3,324	161	D/	D/	203	59,180	7,335	124
28,001 - 32,000	D/	A/	1	27,355	1,346	49	19,104	2,281	119	D/	D/	159	53,239	4,703	88
32,001 - 36,000	D/	A/	1	21,043	448	21	16,981	1,326	78	D/	D/	117	44,191	2,496	56
36,001 - 40,000	D/	A/	1	D/	D/	19	D/	D/	40	D/	D/	76	21,559	969	45
40,001 - 44,000	0	0	0	D/	D/	2	D/	D/	30	D/	D/	42	7,725	265	34
44,001 - 48,000	0	0	0	0	0	0	842	6	7	1,700	41	24	2,542	47	18
48,001 and over	D/	A/	1	0	0	0	D/	A/	1	D/	A/	2	91	A/	2
TOTALS	260,815	\$4,019	\$15	321,706	\$34,859	\$108	218,104	\$37,814	\$173	81,638	\$16,381	\$201	882,263	\$93,073	\$105

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
----------------------------	-------------------------------

- 1 Did you claim the federal earned income credit for 2010? If **No, stop; you do not qualify for these credits.** 1. Yes No
- 2 Is your investment income (see instructions) greater than \$3,100? If **Yes, stop; you do not qualify for these credits.** 2. Yes No
- 3 Have you already filed your 2010 New York State income tax return? If **Yes**, you must file an amended NYS return. 3. Yes No
- 4 Did you claim qualifying children on your 2010 **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 2010 federal Schedule EIC (box 4a or 4b).

- 5 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
- 6 Wages, salaries, tips, etc., from **Worksheet A** line 3, on page 2 of the instructions, Form IT-215-I. 6. Dollars Cents
- 7 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
- 8 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) •
- 9 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
- 10 **Amount of federal EIC claimed** (from federal Form 1040EZ, line 9a; Form 1040A, line 41a; or Form 1040, line 64a) 10. Dollars Cents
- 11 New York State earned income credit (NYS EIC) rate 30% (.30) 11. Dollars Cents
- 12 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.

- 13 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
- 14 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
- 15 Enter the smaller of line 13 or line 14 15. Dollars Cents
- 16 **Allowable New York State earned income credit** (subtract line 15 from line 12; see instructions) 16. Dollars Cents
- 17 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) • Dollars Cents

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 (see instructions)		
3 Accumulation distribution credit (see instructions)		
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 2010, 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 2010, 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 2010, were you a full-year resident of New York State?
If No, stop; you do not qualify for this credit.
2 Were you age 18 or older as of December 31, 2010?
If No, stop; you do not qualify for this credit.
3 Were you the parent of a child who did not reside with you in 2010 and was under the age of 18 on December 31, 2010?
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?
If No, stop; you do not qualify for this credit.
5 For 2010, 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?
If No, stop; you do not qualify for this credit.
6 Is your federal AGI from Form IT-150, line 11, or Form IT-201, line 19, less than \$35,535?
If No, stop; you do not qualify for this credit.
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?
If No, stop; you do not qualify for this credit, the NYS EIC, or the NYC EIC.
8 Is your federal filing status Married filing separately?
If Yes, stop; you do not qualify for this credit, the NYS EIC, or the NYC EIC.
9 Are you filing federal Form 2555 or Form 2555-EZ (relating to foreign earned income)?
If Yes, stop; you do not qualify for this credit, the NYS EIC, or the NYC EIC.
10 Is your investment income greater than \$3,100?
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 2010 New York State income tax return? **11.** Yes No
 If **Yes**, you must file an amended return to claim this credit, the NYS EIC, or NYC EIC.
- 12** Do you want the Tax Department to compute your noncustodial EIC and NYS EIC and give you the greater of the two? **12.** Yes No
 If **Yes**, complete lines 13 through 17 (also complete lines 33 and 34 if you claimed the federal EIC, and lines 46 and 47 if you are a New York City part-year resident).
 If **No**, complete lines 13 through 32 (also complete lines 33 through 43 if you claimed the federal EIC, and lines 44 through 47 if you are a New York City resident or part-year resident).

Part 3 — Earned income

- | | Dollars | Cents |
|--|---------|-------|
| 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, or an amount as a pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan, and you included that amount on your Form IT-150 or Form IT-201, line 1, enter the amount here (<i>see instructions</i>) | | |
| 15 Business income or loss from Worksheet B , line 4 (or, if you claimed the federal EIC, from your federal Form 1040 line instructions, <i>Worksheet B, Earned Income Credit</i> , lines 1e, 2c, and 3) | | |
| Employer identification number (<i>see instr.</i>) • | | |
| Mark an X in the applicable box: The amount on line 15 above is a • <input type="checkbox"/> profit or • <input type="checkbox"/> loss | | |
| 16 Total earned income (<i>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.</i>) | | |
| If line 16 is zero or less, stop ; you do not qualify for this credit. | | |
| 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**
- | | | | |
|--|------------|--|--|
| | 18. | | |
|--|------------|--|--|
- 19** Are the amounts on lines 16 and 17 the same? **19.** Yes No
 If **Yes**, skip lines 20 and 21, and enter the line 18 amount on line 22.
 If **No**, continue on line 20.
- 20** Is the amount on line 17 less than \$16,450? **20.** Yes No
 If **Yes**, skip line 21, and enter the line 18 amount on line 22.
 If **No**, continue on line 21.
- 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**
- | | | | |
|--|------------|--|--|
| | 21. | | |
|--|------------|--|--|
- 22** Enter the amount from line 18 or line 21, whichever is less
- | | | | |
|--|------------|--|--|
| | 22. | | |
|--|------------|--|--|
- 23** Noncustodial EIC rate 20% (.20)
- | | | | |
|--|------------|--|----|
| | 23. | | 20 |
|--|------------|--|----|
- 24** Noncustodial EIC (*multiply line 22 by line 23*)
- | | | | |
|--|------------|--|--|
| | 24. | | |
|--|------------|--|--|

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 Ⓜ, Married filing joint return, enter the credit amount from column c. All other filing statuses, enter the credit amount from column b.*)
- | | | | |
|--|------------|--|--|
| | 25. | | |
|--|------------|--|--|
- 26** Are the amounts on lines 16 and 17 the same? **26.** Yes No
 If **Yes**, skip lines 27 and 28, and enter the line 25 amount on line 29.
 If **No**, continue on line 27.



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 2010?..... **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 2010 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 2010 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 Resident credit (see instructions) **38b.** .
38c Accumulation distribution credit (see instructions) **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 2010?..... **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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