



The New York State Child and Dependent Care Credit

*Background and Statistical
Analysis For Tax Year 2005*

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Statistical Highlights

*Statistical Highlights of
the Child and Dependent
Care Credit for the 2005
Tax Year*

- Approximately 589,000 resident and nonresident taxpayers claimed \$341.6 million in child and dependent care credit for the 2005 tax year. The average credit taken was \$797 in New York City compared to the statewide average of \$580.
- Around 95 percent of the credit was claimed by taxpayers with incomes below \$75,000. Low to middle income taxpayers also claimed higher average credits than those in the upper income classes.
- Head of household was the most common filing status for returns claiming the credit.
- Approximately 85 percent of the resident married joint filers claiming the credit had two wage earners.
- Approximately 17.6 percent of all taxpayers with dependents claimed the child and dependent care credit.
- Approximately 392,000, or 67 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$496 while those with two or more qualifying persons received an average credit of \$747.

Introduction and Background

This report provides a statistical overview of New York's child and dependent care credit (CDCC) for tax year 2005. Summary information is presented on a statewide and county-level basis for numbers and amounts of credit claims based on income, filing status, number of qualifying dependents, and number of wage earners. The data is derived from New York State personal income tax returns filed for the 2005 tax year. To claim the CDCC, taxpayers must file a separate Form IT-216, together with their tax return. It is important to note that some taxpayers receive tax benefits through the Federal dependent care exclusion. These taxpayers are in addition to the total number of taxpayers who claimed the child and dependent care credit noted in this report.

The Federal government first instituted a child and dependent care tax credit in 1976. Beginning in tax year 2003, the Federal credit was significantly enhanced. For tax years 2003 and 2004, the Federal credit, which is nonrefundable, allowed up to \$3,000 of qualifying expenses for one qualifying person and up to \$6,000 of expenses for two or more qualifying persons. A qualifying person is a child under age 13 who can be claimed as a dependent or a disabled spouse or other disabled person that can be claimed as a dependent. Qualifying persons must share a home with the taxpayer. For one qualifying person, the credit reached a maximum level of \$1,155 for Federal adjusted gross incomes (FAGI) below \$15,000, phasing down to \$864 when FAGI exceeded \$28,000. For two or more qualifying persons, the maximum credit was \$2,021 for FAGI below \$10,000, phasing down to \$1,729 for FAGI above \$28,000.

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

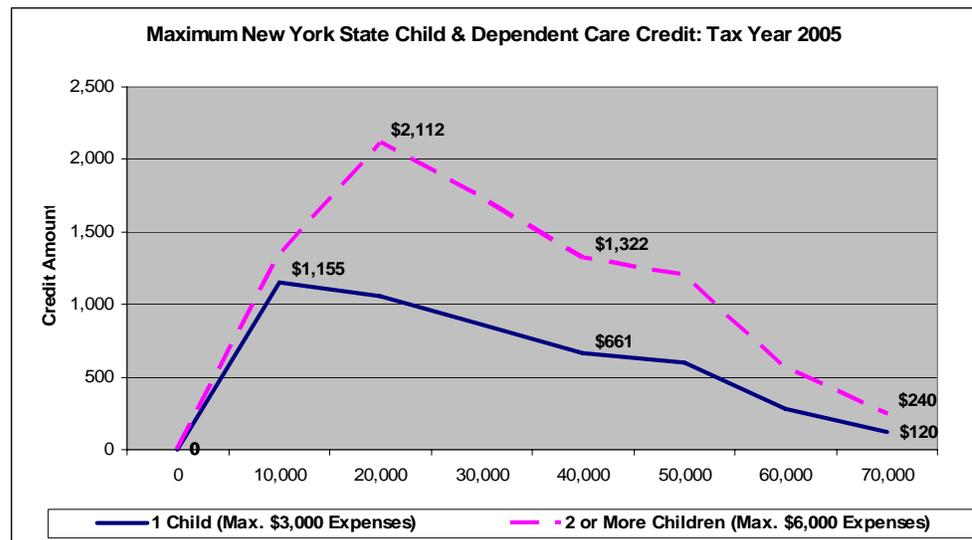
Table 1 summarizes these changes:

Table 1: History of Credit							
	Before 1996	1996	1997	1998	1999	2000-02	2003-07*
Maximum Percentage of the Federal	20	30	60	100	100	110	110
Maximum Income for 100% Credit	NA	\$10,000	\$10,000	\$17,000	\$35,000	\$50,000	\$50,000
Maximum Amount 1 Child	\$144	\$216	\$432	\$720	\$720	\$792	\$1,155
Maximum Amount 2 or more Children	\$288	\$432	\$864	\$1,440	\$1,440	\$1,584	\$2,310
Minimum Amount 1 Child	\$96	\$96	\$96	\$96	\$96	\$96	\$120
Minimum Amount 2 or More Children	\$192	\$192	\$192	\$192	\$192	\$192	\$240
Income Range Over Which Credit Phases	NA	\$10-14,000	\$10-14,000	\$17-30,000	\$35-50,000	\$50-65,000	\$50-65,000

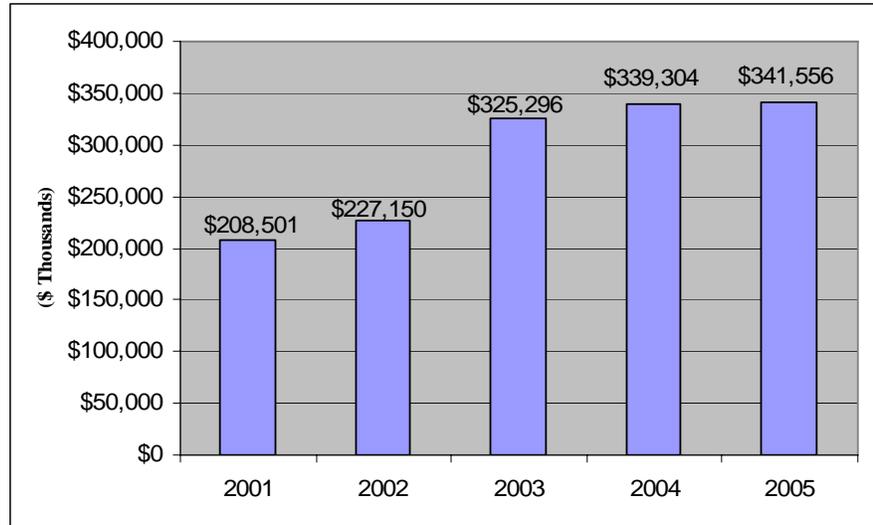
* Tax years through 2002 calculated using the maximum pre-2003 qualifying expenses of \$2,400 (for 1 child) and \$4,800 (for 2 or more children). Tax Years 2003 and later calculated using qualifying expenses of \$3,000 (1 child) and \$6,000 (2 or more children).

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

Figure 1

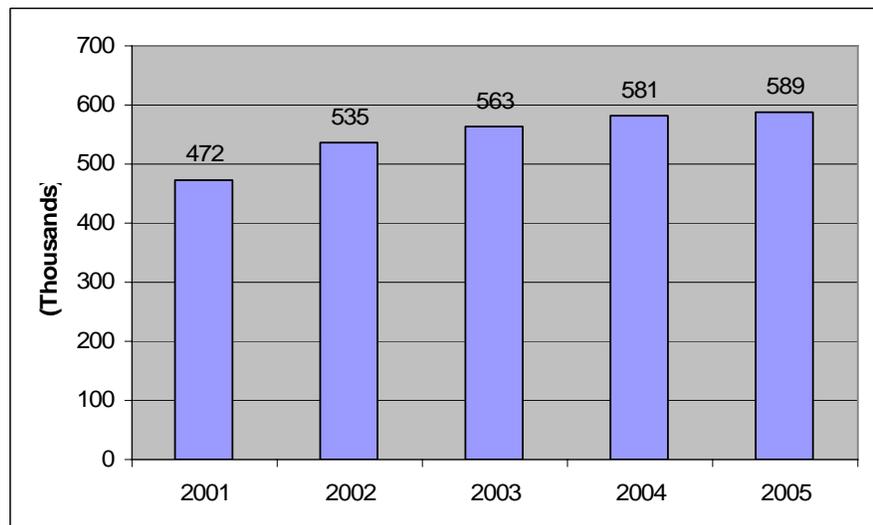


**Figure 2: Total New York State Child
Dependent Care Credit Claimed 2001-2005**



The total child dependent care credit increased from approximately \$208.5 million in 2001 to \$341.6 million in 2005. Figure 2 shows how the total credit claimed has increased over this time frame. Approximately 589,000 returns claimed the child dependent care credit in 2005. This is a 25 percent increase over what was taken in 2001. Figure 3 shows credit claimants since tax year 2001.

**Figure 3: Total New York State Child
Dependent Credit Claimants 2001 -2005**



States with Child and Dependent Care Provisions

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

Table 2: State Child & Dependent Care Tax Provisions as of January 1, 2007

State	Maximum % of Federal Credit	Link to Federal Structure	Refundable for Residents	Income Measure	Maximum Benefit Income Range (1)	Max. Eff. State Benefit Rate (2)	Minimum Benefit Income Range (1)	Min. Eff. State Benefit Rate (2)
Federal	100%	N/A	No	FAGI	\$0 - \$15,000	35.00%	\$43,001 and over	20.00%
AR	20%	Credit	Yes/No	N/A	Same as Federal	7.00%	Same as Federal	4.00%
CA	50%	Credit	Yes	California AGI	\$0 - \$40,000	17.50%	\$100,001 and over	0.00%
CO	50%	Credit	Yes	Same as Federal	\$0 - \$25,000	17.50%	\$60,001 and over	0.00%
DE	50%	Credit	No	N/A	Same as Federal	17.50%	Same as Federal	10.00%
HI (3)	25%	Expense	Yes	Hawaii AGI	\$0 - \$22,000	25.00%	\$40,001 and over	15.00%
ID	Subtraction	Expense	N/A	N/A	\$45,114 and over	7.80%	\$0 - \$2,258	1.60%
IA	75%	Credit	Yes	Iowa Net Income	\$0 - \$9,999	26.25%	\$45,000 and over	0.00%
KS	25%	Credit	No	N/A	Same as Federal	8.75%	Same as Federal	5.00%
KY	20%	Credit	No	N/A	Same as Federal	7.00%	Same as Federal	4.00%
LA	50%	Credit	No	Same as Federal	\$0 - \$25,000	17.50%	\$60,001 and over	3.50%
ME	50%	Credit	Yes	N/A	Same as Federal	17.50%	Same as Federal	4.30%
MD	32.5%	Credit	No	Same as Federal	\$0 - \$41,000	11.375%	\$50,001 and over	0.00%
MA (4)	Deduction	Expense	N/A	N/A	N/A	5.30%	N/A	5.30%
MN	100%	Credit	Yes	Household Income	\$0 - \$20,420	35.00%	\$34,070 and over	0.00%
MT	Itemized Deduction	N/A	N/A	Montana AGI	\$0 - \$22,800	6.90%	\$22,801 and over	1.00%
NE	100%	Credit	Yes/No	Same as Federal	\$0 - \$22,000	35.00%	\$29,001 and over	5.00%
NM	N/A	N/A	Yes	NM Modified Gross Income	\$0 - \$21,424	NA	\$21,425 and over	0.00%
NY	110%	Credit	Yes	New York AGI	\$0 - \$25,000	38.50%	\$65,000 and over	4.00%
NC	13%	Expense	No	Same as Federal	\$0 - \$25,000	13.00%	\$40,001 and over	10.00%
OH	100%	Credit	No	Ohio AGI	\$0 - \$19,999	35.00%	\$40,001 and over	0.00%
OK	20%	Credit	No	N/A	Same as Federal	7.00%	Same as Federal	4.00%
OR	40%	Credit	Yes	FAGI/Poverty Level	\$0 - \$36,488	14.00%	\$45,610 and over	0.00%
RI	25%	Credit	No	Same as Federal	Same as Federal	8.75%	Same as Federal	5.00%
SC	7%	Expense	No	N/A	Same as Federal	7.00%	N/A	N/A
VT	50%	Credit	Yes	Same as Federal	\$0 - \$40,000	17.50%	\$40,001 and over	0.00%
VA	Deduction	Expense	No	N/A	Same as Federal	5.75%	Same as Federal	2.00%

Notes:

(1) The maximum Federal credit is 35% of qualifying expenses in the Federal Adjusted Gross Income (FAGI) range \$0 - \$15,000. The minimum percentage is 20% of qualifying expenses for taxpayers with FAGI over \$43,000. Qualifying expenses must exceed earned income. Maximum qualifying expenses are \$3,000 for one dependent and \$6,000 for two or more dependents.

(2) Maximum or minimum effective state benefit rates are calculated for comparison with Federal benefit rates.

(3) Qualifying expenses are the pre-2003 Federal expense amounts of \$2,400 (one dependent) and \$4,800 (two or more dependents).

(4) Qualifying expense amounts are \$4,600 (one dependent) and \$9,600 (two or more dependents).

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

One way to compare the relative value of state child and dependent care tax provisions (and the Federal credit) is to calculate maximum and minimum benefit rates. Benefit rates are the percentage of Federal expenses multiplied by the maximum (or minimum) percent of the Federal credit allowed. For example, for tax years 2005, New York's highest benefit of 110 percent of the Federal credit equals a maximum benefit rate of 38.5 percent versus the Federal benefit rate of 35 percent. The minimum benefit rate is 4 percent, or 20 percent of the minimum Federal credit allowed (20 percent of expenses).

Overview of Statistical Tables

The following tables present information regarding the child and dependent care credit claimed by New York State income taxpayers on returns filed for the 2005 tax year. The information is derived from returns which claimed the credit on their New York State income tax returns for that year. Also included is information from approximately 83 credits claimed on the form IT-216 *Claim for Child and Dependent Care Credit* which were filed by the taxpayer subsequent to the filing of the regular tax return. The child and dependent care credit reported for nonresidents is the amount claimed after allocation.

Table 3 shows the CDCC claimed by place of residence for tax year 2005. A total of 588,938 resident and nonresident taxpayers claimed \$341.6 million in credit with an average credit taken of \$580. Approximately \$231 million, or 68 percent, of the total credit was claimed by taxpayers residing in New York City. These taxpayers accounted for only 49 percent of credits claimed and their average credit was \$797. The New York City average credit is significantly higher than the statewide average due to the higher cost of child care services and, potentially, differences in labor market conditions (including wages). The \$72.7 million claimed by residents of Kings County (Brooklyn) was the largest amount claimed in a single county. Credit claimants in the Bronx had the highest average credit in the State of \$924.

Table 4 presents the number and dollar amount of credit claimed by New York State adjusted gross income class for tax year 2005. The table shows that 95 percent of the credit was claimed by taxpayers with incomes below \$75,000. Low to middle income taxpayers also claimed higher average credits than those in the upper income classes.

Tables 5a-c contain information on the child and dependent care credit by filing status and county of residence in tax year 2005. These tables exclude approximately \$76,000 in credit claimed by taxpayers filing the IT-216 separately from the regular return because the filing status for these taxpayers was not available. The table illustrate that taxpayers filing as head of household constituted the largest category with nearly \$270 million of credit claimed by

over 319,000 taxpayers. Taxpayers filing as married joint/qualifying widower or head of household claimed \$326.2 million of the \$341.5 million in total credit.

Table 6 presents information on credit claimed by resident married joint returns with one or two wage earners for tax year 2005. As expected, approximately 85 percent of the resident married joint filers claiming the credit had two wage earners. The average credit claimed by one wage earner families was over \$176 more than the average for dual income families.

Table 7 shows the number of returns claiming the credit as a percentage of all returns with dependents by county of residence. Overall, the table illustrates that approximately 18 percent of all taxpayers with dependents claimed the child and dependent care credit in 2005. This ranges from a low of 5.3 percent in Hamilton County to a high of 28.6 percent in Bronx County.

Table 8a and 8b present county level information on the child and dependent care credit by number of persons who qualify for the credit for tax year 2005. The tables show that 392,307, or 67 percent, of the total claims were from taxpayers claiming expenses for one qualifying person. Taxpayers with one qualifying person claimed an average credit of \$496 while those with two or more qualifying persons received an average credit of \$747.

Table 3

Child & Dependent Care Credit By
Place of Residence for Tax Year 2005

County	Number of Credits	Amount (000's)	Average Credit
New York	52,649	\$41,011	\$779
Bronx	74,513	68,813	924
Richmond	12,087	6,870	568
Kings	91,735	72,709	793
Queens	59,339	41,933	707
New York City	290,323	\$231,337	\$797

Rest of State			
Albany	7,670	3,221	420
Allegany	480	136	284
Broome	3,201	1,065	333
Cattaraugus	1,186	403	339
Cayuga	1,395	467	335
Chautauqua	1,611	504	313
Chemung	1,427	449	315
Chenago	899	286	318
Clinton	1,499	438	292
Columbia	927	272	294
Cortland	1,005	318	316
Delaware	607	233	384
Dutchess	6,625	2,246	339
Erie	20,594	8,301	403
Essex	526	177	337
Franklin	727	273	375
Fulton	875	321	366
Genesee	854	229	269
Greene	498	153	307
Hamilton	34	11	335
Herkimer	909	353	389
Jefferson	1,596	499	313
Lewis	268	77	286
Livingston	953	264	277
Madison	1,080	338	313
Monroe	15,855	6,105	385
Montgomery	825	374	453
Nassau	38,023	17,065	449
Niagara	4,240	1,406	332
Oneida	3,684	1,637	444
Onondaga	10,620	4,437	418
Ontario	1,980	572	289

Rest of State			
Orange	9,783	4,807	491
Orleans	460	158	343
Oswego	1,604	521	325
Otsego	928	300	324
Putnam	2,515	570	227
Rensselaer	3,997	1,489	373
Rockland	8,088	3,216	398
St. Lawrence	1,174	370	315
Saratoga	4,698	1,171	249
Schenectady	3,503	1,426	407
Schoharie	458	142	310
Schuyler	275	90	327
Seneca	516	181	351
Steuben	1,768	569	322
Suffolk	39,242	17,829	454
Sullivan	1,599	749	468
Tioga	882	235	267
Tompkins	1,975	501	254
Ulster	3,366	1,246	370
Warren	1,078	337	313
Washington	807	270	335
Wayne	1,791	550	307
Westchester	29,060	14,436	497
Wyoming	604	153	253
Yates	309	110	357
Unclassified*	5,460	659	121
Total Residents:	540,460	\$335,000	\$620
Part Year Residents:	7,912	1,460	185
Non-Residents:	40,566	5,096	126
Grand Total:	588,938	\$341,556	\$580

* Place of residence cannot be determined from return.

Table 4

Child and Dependent Care Credit
By New York State Adjusted Gross Income
For Tax Year 2005

NYSAGI	Number of Credits			Amount of Credits			Average Credit
	Number	Cumulative	Cumulative Percent	Amount (000's)	Cumulative (000's)	Cumulative Percent	
Less Than \$5,000	3,792	3,792	0.6	\$1,957	\$1,957	0.6	\$516
\$5,000- \$9,999	22,089	25,881	4.4	18,033	19,991	5.9	816
\$10,000- \$19,999	83,793	109,674	18.6	90,850	110,841	32.5	1,084
\$20,000- \$29,999	93,688	203,362	34.5	95,256	206,096	60.3	1,017
\$30,000- \$39,999	75,273	278,635	47.3	62,567	268,663	78.7	831
\$40,000- \$49,999	50,114	328,749	55.8	31,763	300,426	88.0	634
\$50,000- \$59,999	36,916	365,665	62.1	16,000	316,426	92.6	433
\$60,000- \$74,999	46,161	411,826	69.9	6,425	322,852	94.5	139
\$75,000- \$99,999	60,160	471,986	80.1	6,485	329,337	96.4	108
\$100,000- \$199,999	87,019	559,005	94.9	9,221	338,558	99.1	106
\$200,000 & Over	29,933	588,938	100.0	2,998	341,556	100.0	100
Totals	588,938			\$341,556			\$580

Table 5a

Child & Dependent Care Credit By Place of Residence
And Single Filing Status for Tax Year 2005*

County	Number of Credits	Amount (000's)	Average Credit
New York	2,986	\$2,960	\$991
Bronx	4,392	4,382	998
Richmond	226	196	866
Kings	2,461	2,257	917
Queens	1,247	1,128	905
New York City	11,312	\$10,924	\$966

Rest of State			
Albany	146	86	586
Allegany	17	8	445
Broome	70	43	612
Cattaraugus	35	18	517
Cayuga	31	18	579
Chautauqua	45	23	517
Chemung	34	17	506
Chenago	20	8	407
Clinton	23	11	477
Columbia	17	12	701
Cortland	25	15	583
Delaware	15	10	683
Dutchess	132	86	654
Erie	448	245	548
Essex	(D)	(D)	(D)
Franklin	14	6	415
Fulton	13	9	667
Genesee	25	11	449
Greene	(D)	(D)	(D)
Hamilton	(D)	(D)	(D)
Herkimer	26	16	609
Jefferson	36	15	427
Lewis	(D)	(D)	(D)
Livingston	18	9	496
Madison	26	20	750
Monroe	410	245	598
Montgomery	19	14	712
Nassau	1,060	1,014	957
Niagara	111	59	533
Oneida	103	58	561
Onondaga	408	247	605
Ontario	31	16	505

Rest of State			
Orange	209	158	757
Orleans	16	8	511
Oswego	36	19	541
Otsego	17	9	537
Putnam	18	9	526
Rensselaer	78	44	561
Rockland	119	84	710
St. Lawrence	14	6	403
Saratoga	59	28	468
Schenectady	77	42	544
Schoharie	10	3	335
Schuyler	(D)	(D)	(D)
Seneca	11	5	479
Steuben	54	30	556
Suffolk	1,003	898	895
Sullivan	32	21	650
Tioga	15	8	505
Tompkins	35	16	455
Ulster	49	30	617
Warren	23	14	595
Washington	18	10	529
Wayne	58	32	551
Westchester	486	406	836
Wyoming	19	7	361
Yates	(D)	(D)	(D)
Unclassified**	33	6	187
Total Residents:	17,120	\$15,164	\$886
Part Year Residents:	98	24	249
Non-Residents:	291	82	283
Grand Total:	17,509	\$15,271	\$872

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

** Place of residence cannot be determined from return.

NOTES:

- (D) denotes Tax Law secrecy provisions prohibit disclosure.
- Table excludes data for 83 credits totalling \$76,188 claimed on separately submitted IT-216 forms.

Table 5b

Child & Dependent Care Credit By Place of Residence
And Married Joint & Qualifying Widow Filing Status for Tax Year 2005*

County	Number of Credits	Amount (000's)	Average Credit
New York	12,802	\$3,844	\$300
Bronx	7,901	3,865	489
Richmond	5,300	1,171	221
Kings	20,593	8,778	426
Queens	19,195	7,299	380
New York City	65,791	\$24,958	\$379

Rest of State			
Albany	4,185	657	157
Allegany	355	73	204
Broome	2,057	405	197
Cattaraugus	770	180	234
Cayuga	935	195	208
Chautauqua	1,057	216	204
Chemung	939	167	178
Chenago	616	141	229
Clinton	1,088	207	190
Columbia	634	106	168
Cortland	690	130	188
Delaware	410	116	284
Dutchess	4,304	700	163
Erie	11,485	1,870	163
Essex	378	93	245
Franklin	466	115	247
Fulton	514	117	228
Genesee	604	108	179
Greene	342	55	161
Hamilton	26	5	195
Herkimer	584	151	258
Jefferson	1,078	243	225
Lewis	216	43	199
Livingston	715	132	185
Madison	788	161	204
Monroe	9,086	1,405	155
Montgomery	452	97	214
Nassau	21,892	4,410	201
Niagara	2,603	435	167
Oneida	2,107	503	239
Onondaga	5,919	1,008	170
Ontario	1,451	285	196

Rest of State			
Orange	5,303	1,110	209
Orleans	272	56	205
Oswego	1,108	223	201
Otsego	656	146	223
Putnam	1,980	304	153
Rensselaer	2,328	360	155
Rockland	5,187	1,120	216
St. Lawrence	838	183	219
Saratoga	3,521	543	154
Schenectady	1,911	356	186
Schoharie	323	73	226
Schuyler	184	41	225
Seneca	342	78	227
Steuben	1,224	273	223
Suffolk	22,965	4,533	197
Sullivan	824	192	233
Tioga	649	123	189
Tompkins	1,457	243	167
Ulster	2,096	421	201
Warren	739	130	176
Washington	534	119	223
Wayne	1,243	222	179
Westchester	14,690	2,781	189
Wyoming	460	84	184
Yates	202	47	234
Unclassified**	4,518	392	87
Total Residents:	213,505	\$53,048	\$248
Part Year Residents:	5,018	590	118
Non-Residents:	33,660	2,847	85
Grand Total:	252,183	\$56,485	\$224

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

** Place of residence cannot be determined from return.

NOTES:

- (D) denotes Tax Law secrecy provisions prohibit disclosure.
- Table excludes data for 83 credits totalling \$76,188 claimed on separately submitted IT-216 forms.

Table 5c

Child & Dependent Care Credit By Place of Residence
And Head of Household Filing Status for Tax Year 2005*

County	Number of Credits	Amount (000's)	Average Credit
Manhattan	36,849	\$34,196	\$928
Bronx	62,204	60,547	973
Richmond	6,558	5,501	839
Kings	68,667	61,660	898
Queens	38,891	33,500	861
New York City	213,169	\$195,404	\$917

Rest of State			
Albany	3,339	2,479	742
Allegany	108	56	520
Broome	1,074	617	575
Cattaraugus	381	204	536
Cayuga	429	254	592
Chautauqua	508	264	520
Chemung	454	265	583
Chenago	263	136	518
Clinton	388	220	568
Columbia	275	154	559
Cortland	290	173	597
Delaware	182	107	586
Dutchess	2,188	1,460	667
Erie	8,660	6,185	714
Essex	140	81	582
Franklin	245	151	615
Fulton	348	195	559
Genesee	224	109	487
Greene	149	94	630
Hamilton	8	6	788
Herkimer	299	186	623
Jefferson	482	241	500
Lewis	47	32	682
Livingston	219	123	560
Madison	266	158	595
Monroe	6,357	4,454	701
Montgomery	354	263	743
Nassau	15,067	11,635	772
Niagara	1,525	911	597
Oneida	1,474	1,076	730
Onondaga	4,291	3,181	741
Ontario	498	271	545

Rest of State			
Orange	4,271	3,539	829
Orleans	172	94	547
Oswego	460	278	605
Otsego	255	145	569
Putnam	517	257	497
Rensselaer	1,591	1,085	682
Rockland	2,781	2,011	723
St. Lawrence	322	180	560
Saratoga	1,118	601	538
Schenectady	1,515	1,028	679
Schoharie	125	66	528
Schuyler	85	45	530
Seneca	163	98	602
Steuben	489	266	544
Suffolk	15,273	12,398	812
Sullivan	743	537	722
Tioga	218	105	481
Tompkins	483	242	502
Ulster	1,221	795	651
Warren	316	194	613
Washington	254	141	557
Wayne	490	295	603
Westchester	13,880	11,243	810
Wyoming	125	61	491
Yates	98	57	580
Unclassified**	907	260	287
Total Residents:	309,752	\$266,712	\$861
Part Year resident	2,796	846	303
Non-Residents:	6,615	2,167	328
Grand Total:	319,163	\$269,725	\$845

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

** Place of residence cannot be determined from return.

NOTES:

- (D) denotes Tax Law secrecy provisions prohibit disclosure.
- Table excludes data for 83 credits totalling \$76,188 claimed on separately submitted IT-216 forms.

Table 6

Child & Dependent Care Credit For Resident
Married Filing Joint Returns By Number of Wage
Earners and Place of Residence for Tax Year 2005

County	One Wage Earner			Two Wage Earners		
	Number of Credits	Amount (000's)	Average Credit	Number of Credits	Amount (000's)	Average Credit
New York	2,954	\$1,077,086	\$365	9,596	\$2,926,321	\$305
Bronx	1,412	1,151,458	815	6,664	2,736,435	411
Richmond	662	255,783	386	4,367	908,533	208
Kings	4,404	2,572,758	584	15,420	5,747,777	373
Queens	3,199	1,800,160	563	14,603	4,432,115	303
New York City	12,630	\$6,857,246	\$543	50,650	\$16,751,180	\$331
Rest of State	16,101	\$4,675,888	\$290	111,800	\$19,828,503	\$177
Total Residents:	28,731	\$11,533,134	\$401	162,449	\$36,579,684	\$225

NOTE: Information for this table was estimated from a sample of 2005 tax returns.

Table 7

Child & Dependent Care Credit
As Percent of All Returns With Dependents
by Place of Residence for Tax Year 2005*

County	Number of Returns with Credits	Number of Returns With Dependents	Returns with Credits as a Percent of Returns With Dependents
New York	52,649	224,617	23.4
Bronx	74,513	260,949	28.6
Richmond	12,087	74,106	16.3
Kings	91,735	407,490	22.5
Queens	59,339	347,006	17.1
New York City	290,323	1,314,168	22.1

Rest of State			
Albany	7,670	43,827	17.5
Allegany	480	6,483	7.4
Broome	3,201	28,066	11.4
Cattaraugus	1,186	11,671	10.2
Cayuga	1,395	11,760	11.9
Chautauqua	1,611	19,164	8.4
Chemung	1,427	13,010	11.0
Chenago	899	7,871	11.4
Clinton	1,499	11,622	12.9
Columbia	927	8,904	10.4
Cortland	1,005	6,904	14.6
Delaware	607	6,330	9.6
Dutchess	6,625	44,435	14.9
Erie	20,594	135,776	15.2
Essex	526	5,454	9.6
Franklin	727	6,981	10.4
Fulton	875	8,469	10.3
Genesee	854	9,046	9.4
Greene	498	6,454	7.7
Hamilton	34	640	5.3
Herkimer	909	9,439	9.6
Jefferson	1,596	14,529	11.0
Lewis	268	3,882	6.9
Livingston	953	9,159	10.4
Madison	1,080	10,230	10.6
Monroe	15,855	114,743	13.8
Montgomery	825	8,003	10.3
Nassau	38,023	224,649	16.9
Niagara	4,240	32,478	13.1
Oneida	3,684	34,072	10.8
Onondaga	10,620	71,669	14.8
Ontario	1,980	15,678	12.6

Rest of State			
Orange	9,783	61,900	15.8
Orleans	460	6,225	7.4
Oswego	1,604	18,932	8.5
Otsego	928	8,220	11.3
Pulnam	2,515	16,059	15.7
Rensselaer	3,997	23,043	17.3
Rockland	8,088	47,892	16.9
St. Lawrence	1,174	14,994	7.8
Saratoga	4,698	33,320	14.1
Schenectady	3,503	23,890	14.7
Schoharie	458	4,437	10.3
Schuyler	275	2,677	10.3
Seneca	516	4,886	10.6
Steuben	1,768	14,848	11.9
Suffolk	39,242	247,085	15.9
Sullivan	1,599	11,364	14.1
Tioga	882	7,884	11.2
Tompkins	1,975	11,088	17.8
Ulster	3,366	26,020	12.9
Warren	1,078	9,961	10.8
Washington	807	9,165	8.8
Wayne	1,791	15,209	11.8
Westchester	29,060	155,926	18.6
Wyoming	604	5,805	10.4
Yates	309	3,416	9.0
Total Residents:	540,460	3,015,954	17.9
Part Year Residents:	7,912	54,344	14.6
Non-Residents:	40,566	283,770	14.3
Grand Total:	588,938	3,354,068	17.6

* Excludes 5,460 unclassified resident returns

Table 8a

Child & Dependent Care Credit By
Place of Residence
For One Qualifying Person for Tax Year 2005

County	Number of Credits	Amount (000's)	Average Credit
New York	36,251	\$23,553	\$650
Bronx	50,959	37,647	739
Richmond	7,999	3,572	447
Kings	64,923	42,456	654
Queens	41,927	24,947	595
New York City	202,059	\$132,174	\$654

Rest of State			
Albany	5,069	\$1,931	\$381
Allegany	300	73	244
Broome	2,083	629	302
Cattaraugus	784	230	294
Cayuga	897	274	305
Chautauqua	1,051	289	275
Chemung	939	264	281
Chenago	549	158	288
Clinton	987	263	266
Columbia	669	181	270
Cortland	670	192	286
Delaware	396	133	336
Dutchess	4,356	1,312	301
Erie	13,158	4,450	338
Essex	343	104	305
Franklin	458	154	336
Fulton	610	197	324
Genesee	567	140	247
Greene	363	100	276
Hamilton	20	7	331
Herkimer	605	208	344
Jefferson	1,062	301	284
Lewis	167	36	216
Livingston	611	155	254
Madison	676	186	275
Monroe	9,854	3,425	348
Montgomery	567	232	408
Nassau	24,545	9,767	398
Niagara	2,809	846	301
Oneida	2,480	921	371
Onondaga	6,686	2,336	349
Ontario	1,203	333	277

Rest of State			
Orange	6,368	2,529	397
Orleans	292	90	308
Oswego	1,057	297	281
Otsego	598	178	297
Putnam	1,547	329	213
Rensselaer	2,674	898	336
Rockland	4,989	1,747	350
St. Lawrence	709	199	281
Saratoga	2,963	721	243
Schenectady	2,364	845	357
Schoharie	320	85	266
Schuyler	175	56	318
Seneca	341	103	302
Steuben	1,086	311	286
Suffolk	26,041	10,243	393
Sullivan	1,087	431	396
Tioga	534	128	240
Tompkins	1,235	312	253
Ulster	2,363	758	321
Warren	730	203	278
Washington	542	167	308
Wayne	1,128	324	288
Westchester	18,114	8,022	443
Wyoming	383	86	224
Yates	190	59	309
Unclassified	2,888	346	120
Total Residents:	363,365	\$190,846	\$525
Part Year Residents:	5,395	933	173
Non-Residents:	23,547	2,813	119
Grand Total:	392,307	\$194,592	\$496

Table 8b

Child & Dependent Care Credit By
Place of Residence
For Two or More Qualifying Persons for Tax Year 2005

County	Number of Credits	Amount (000's)	Average Credit
New York	16,398	\$17,458	\$1,065
Bronx	23,554	31,166	1,323
Richmond	4,088	3,298	807
Kings	26,812	30,253	1,128
Queens	17,412	16,986	976
New York City	88,264	\$99,163	\$1,123

Rest of State			
Albany	2,601	1,290	496
Allegany	180	63	350
Broome	1,118	437	390
Cattaraugus	402	172	429
Cayuga	498	193	388
Chautauqua	560	215	384
Chemung	488	185	379
Chenago	350	128	365
Clinton	512	175	342
Columbia	258	91	355
Cortland	335	126	377
Delaware	211	100	475
Dutchess	2,269	935	412
Erie	7,436	3,851	518
Essex	183	73	399
Franklin	269	119	442
Fulton	265	123	465
Genesee	287	89	312
Greene	135	53	391
Hamilton	14	5	340
Herkimer	304	145	477
Jefferson	534	198	371
Lewis	101	41	403
Livingston	342	109	319
Madison	404	152	377
Monroe	6,001	2,680	447
Montgomery	258	142	550
Nassau	13,478	7,298	541
Niagara	1,431	560	391
Oneida	1,204	715	594
Onondaga	3,934	2,101	534
Ontario	777	239	308

Rest of State			
Orange	3,415	2,278	667
Orleans	168	68	405
Oswego	547	223	409
Otsego	330	123	372
Putnam	968	241	249
Rensselaer	1,323	591	447
Rockland	3,099	1,468	474
St. Lawrence	465	170	366
Saratoga	1,735	451	260
Schenectady	1,139	581	510
Schoharie	138	57	413
Schuyler	100	34	344
Seneca	175	78	447
Steuben	682	259	379
Suffolk	13,201	7,586	575
Sullivan	512	318	622
Tioga	348	107	308
Tompkins	740	189	256
Ulster	1,003	488	487
Warren	348	134	386
Washington	265	103	390
Wayne	663	225	340
Westchester	10,946	6,413	586
Wyoming	221	67	302
Yates	119	52	433
Unclassified	2,572	313	122
Total Residents:	177,095	\$144,154	\$814
Part Year Residents:	2,517	527	210
Non-Residents:	17,019	2,283	134
Grand Total:	196,631	\$146,964	\$747

Appendix - Form IT-216

Claim for Child and Dependent Care Credit



IT-216

Print or type	Important: You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name (for a joint claim , enter spouse's name on line below)	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address (number and street or rural route)		Apartment number
	City, village, or post office		State

▼ Your social security number

▼ Spouse's social security number

New York State county of residence

ZIP code

1 Have you already filed your 2005 New York State income tax return? Yes No If **No**, you must file this claim with a return.

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

A — Care provider's first name, middle initial, and last name	B — Address	C — Identifying number (SSN or EIN)	D — Amount paid (see instructions)
		• <input style="width: 100px; height: 20px;" type="text"/>	• <input style="width: 50px; height: 20px;" type="text"/> . <input style="width: 20px; height: 20px;" type="text"/>
		• <input style="width: 100px; height: 20px;" type="text"/>	• <input style="width: 50px; height: 20px;" type="text"/> . <input style="width: 20px; height: 20px;" type="text"/>

3 Qualifying persons you are claiming (If you are claiming more than two qualifying persons, mark an **X** in the box and see instructions.)

First name and middle initial	Last name	Qualified expenses paid in 2005	Person with disability (see instr.)	Social security number	Year of birth
			• <input type="checkbox"/>	• <input style="width: 100px; height: 20px;" type="text"/>	• <input style="width: 50px; height: 20px;" type="text"/>
			• <input type="checkbox"/>	• <input style="width: 100px; height: 20px;" type="text"/>	• <input style="width: 50px; height: 20px;" type="text"/>

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

Note: On line 5, if you are claiming expenses paid for a dependent child born in 1992, enter that child's birth month here.
 Include as qualified expenses only those paid from January 1, 2005, through the day preceding the child's 13th birthday.

5 Enter the lesser of:

- **qualified expenses** you incurred and paid in 2005, or
- \$3,000 if one qualifying person; \$6,000 if two or more qualifying persons (see instructions)

	Dollars	Cents
5. <input style="width: 150px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>
6. <input style="width: 150px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>
7. <input style="width: 150px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>
8. <input style="width: 150px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>
9. <input style="width: 150px; height: 20px;" type="text"/>	.	<input style="width: 20px; height: 20px;" type="text"/>

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

If line 9 is –	But not over	Decimal amount is	If line 9 is –	But not over	Decimal amount is
\$0	– 15,000	.35	\$29,000	– 31,000	.27
15,000	– 17,000	.34	31,000	– 33,000	.26
17,000	– 19,000	.33	33,000	– 35,000	.25
19,000	– 21,000	.32	35,000	– 37,000	.24
21,000	– 23,000	.31	37,000	– 39,000	.23
23,000	– 25,000	.30	39,000	– 41,000	.22
25,000	– 27,000	.29	41,000	– 43,000	.21
27,000	– 29,000	.28	43,000	– No limit	.20

10. .

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



Dollars Cents

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

13 Enter below your New York adjusted gross income (Form IT-150 filers, line 21;
Form IT-201 filers, line 33; Form IT-203 filers, line 31)
New York adjusted gross income .

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

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

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

15 Enter the amount from Form IT-203, line 40 **15.** .
If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**
If line 15 is less than line 14, **continue on line 16 below.**

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

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

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

19 Enter the amount from line 18, Column B, of the
Part-year resident income allocation worksheet
in your Form IT-203 instruction booklet **19.** .

20 Enter the amount from line 18, Column A, of the
Part-year resident income allocation worksheet
in your Form IT-203 instruction booklet **20.** .

21 Divide line 19 by line 20 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000) ... **21.** .

22 Multiply line 18 by line 21. Enter the result here and on Form IT-203-ATT, line 9.
This is the refundable portion of your part-year resident child and dependent care credit. **22.** .

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

▼ Taxpayer(s) sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint claim)	
Date	Daytime phone number (optional) ()



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

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