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*New York State Department of Taxation and Finance*

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Office of Tax Policy Analysis

ANNUAL STATISTICAL REPORT



November 2011

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# Earned Income Tax Credit

*Analysis of Credit Claims for 2009*

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# Introduction and Background

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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.

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

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

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

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

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

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

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

**Table 1: New York State Earned Income Tax Credit**

Tax Year	Federal Credit Rate	Maximum Creditable Earnings	Federal Maximum Credit	State Credit Rate	State Maximum Credit	State Earnings for Start of Phase-Out	Phase-Out Rate	Income Cut-Off
<b>1994</b>								
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
<b>1995</b>								
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
<b>1996 /2</b>								
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
<b>1997 /2</b>								
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
<b>1998 /2</b>								
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
<b>1999 /2</b>								
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
<b>2000 /2</b>								
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
<b>2001 /2</b>								
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
<b>2002 /2</b>								
<b>Married Filing Joint /3</b>								
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
<b>All Other Taxpayers /3</b>								
Families with 1 child	34.00%	\$7,370	\$2,506	27.50%	\$689	\$13,520	15.98%	\$29,201
Families with 2 or more children	40.00%	10,350	4,140	27.50%	1,139	13,520	21.06%	33,178
Workers without children /1	7.65%	4,910	376	27.50%	103	6,150	7.65%	11,060

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

Tax Year	Federal Credit Rate	Maximum Creditable Earnings	Federal Maximum Credit	State Credit Rate	State Maximum Credit	Earnings for Start of Phase-Out	Phase-Out Rate	Income Cut-Off
<b>2003 /2</b>								
<b>Married Filing Joint /3</b>								
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
<b>All Other Taxpayers /3</b>								
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
<b>2004 /2 /4</b>								
<b>Married Filing Joint /3</b>								
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
<b>All Other Taxpayers /3</b>								
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
<b>2005 /2 /4</b>								
<b>Married Filing Joint /3</b>								
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
<b>All Other Taxpayers /3</b>								
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
<b>2006 /2 /4</b>								
<b>Married Filing Joint /3</b>								
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
<b>All Other Taxpayers /3</b>								
Families with 1 child	34.00%	\$8,080	\$2,747	30.00%	\$824	\$14,810	15.98%	\$32,001
Families with 2 or more children	40.00%	11,340	4,536	30.00%	1,361	14,810	21.06%	36,348
Workers without children /1	7.65%	5,380	412	30.00%	124	6,740	7.65%	12,120

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

Tax Year	Federal Credit Rate	Maximum Creditable Earnings	Federal Maximum Credit	State Credit Rate	State Maximum Credit	Earnings for Start of Phase-Out	Phase-Out Rate	Income Cut-Off
<b>2007 /2 /4</b>								
<b>Married Filing Joint /3</b>								
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
<b>All Other Taxpayers /3</b>								
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
<b>2008 /2 /4</b>								
<b>Married Filing Joint /3</b>								
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
<b>All Other Taxpayers /3</b>								
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
<b>2009 /2 /4 /5</b>								
<b>Married Filing Joint /3</b>								
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
<b>All Other Taxpayers /3</b>								
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
<b>2010 /2 /4 /5</b>								
<b>Married Filing Joint /3</b>								
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
<b>All Other Taxpayers /3</b>								
Families with 1 child	34.00%	\$8,970	\$3,050	30.00%	\$915	\$16,450	15.98%	\$35,535
Families with 2 children	40.00%	12,590	5,036	30.00%	1,511	16,450	21.06%	40,363
Families with 3 or more children	45.00%	12,590	5,666	30.00%	1,700	16,450	21.06%	43,352
Workers without children /1	7.65%	5,980	457	30.00%	137	7,480	7.65%	13,460

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

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

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

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

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

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

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

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

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

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

## Notes:

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

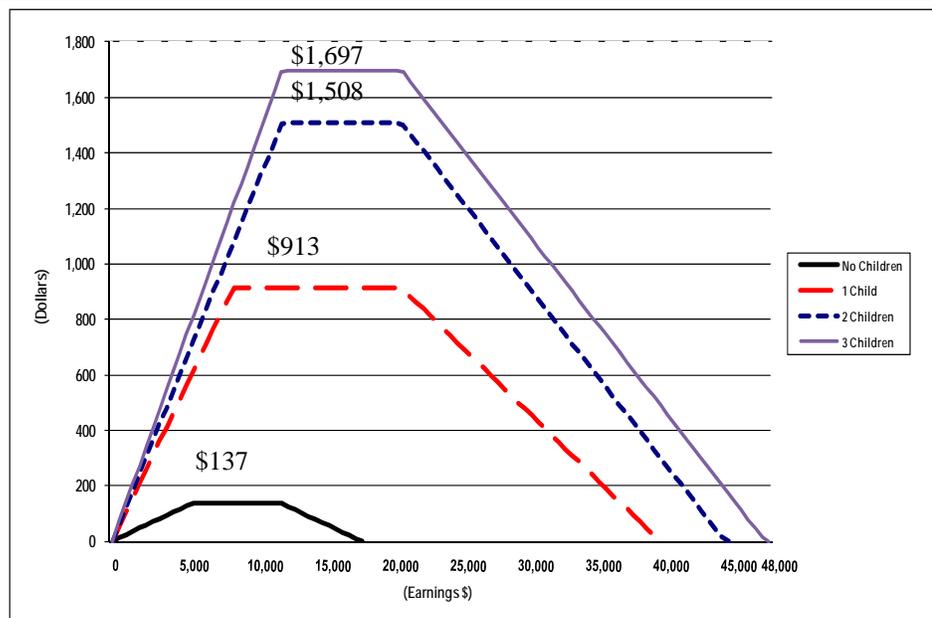
Source: Office of Tax Policy Analysis compilation from various sources, including CCH State Tax Guide and Center for Budget and Policy Priorities. "A Hand Up: How State Earned Income Tax Credits Help Working Families Escape Poverty in 2011" (April 2011).

## Nature and Purpose of the EITC

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

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

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



Source: OTPA calculation.

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

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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.<sup>2</sup>

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.<sup>3</sup> Because the FICA tax contains no deductions or exemptions, it can prove especially burdensome for workers with earnings in the range of those qualifying for the EITC. Over time, increases in maximum credit amounts have more than offset the increases in FICA tax rates, making the current maximum EITC substantially greater than the combined employee-employer share of FICA tax paid on the same earnings.

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

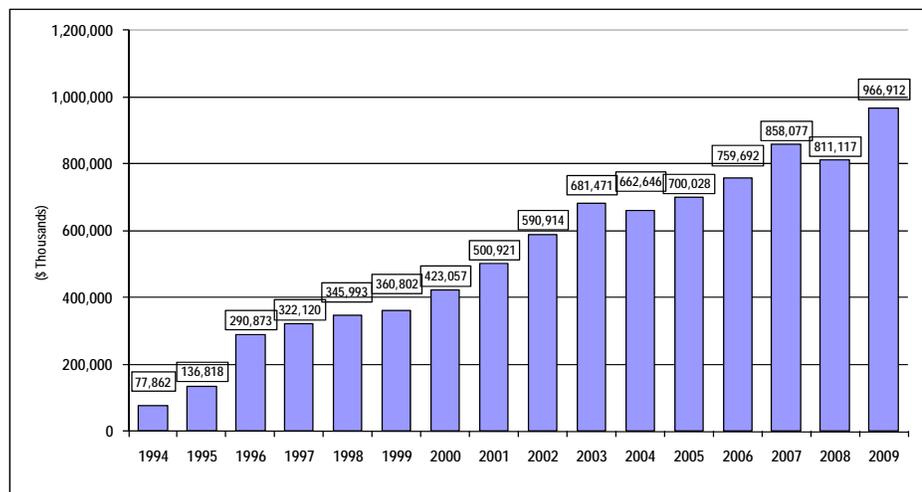
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Summary Statistics:  
New York State EITC

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

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

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



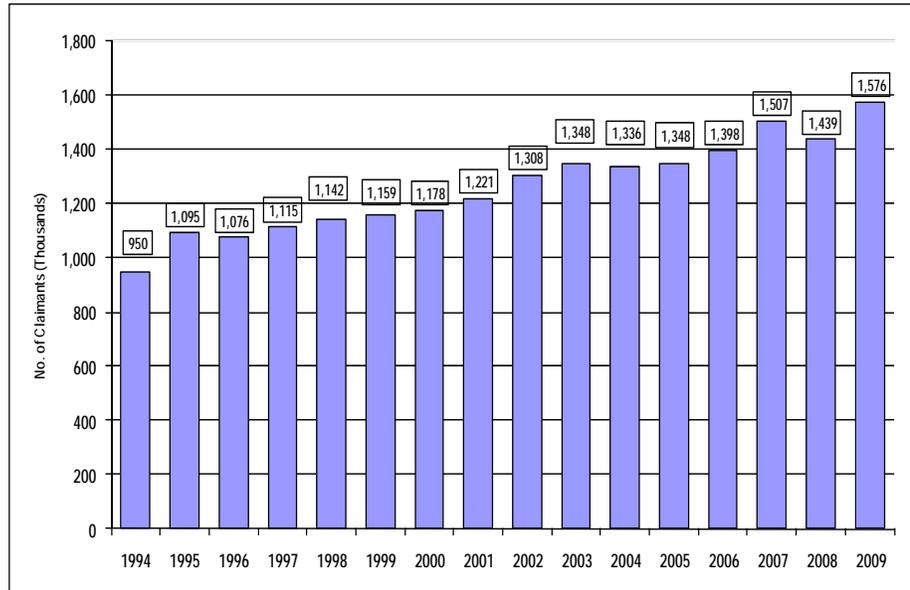
**Table 3: EITC Claims by  
Place of Residence - 2009  
Tax Year**

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

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

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

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



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

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

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

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

**Summary Statistics: New York City EITC**

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

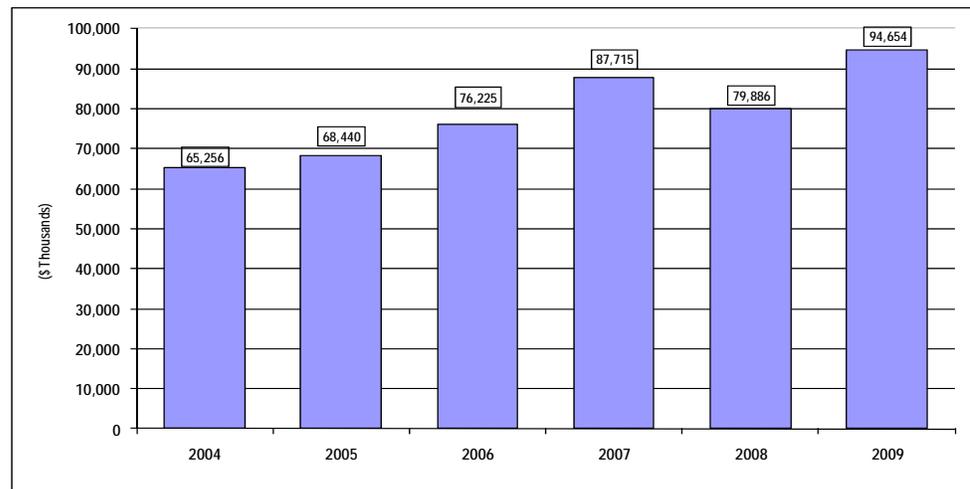
- The total New York City earned income credit in 2009 was \$94.7 million compared to \$79.9 million in 2008. Figure 4 shows how the total credit claimed has changed over tax years from 2004 through 2009.
- A total of 888,337 taxpayers claimed the New York City credit in 2009 versus 812,242 in 2008.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

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

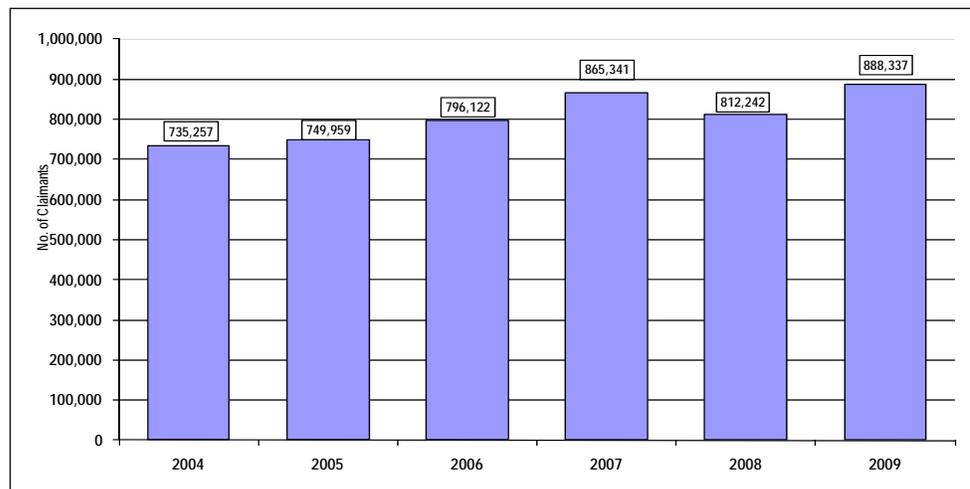
County	Number	Amount (\$000)	Avg. Credit (\$)
Bronx	198,530	23,252	117
Kings	290,982	32,377	111
New York	125,486	11,573	92
Queens	232,677	23,408	101
Richmond	27,791	2,882	104
Non-New York City Counties	7,964	863	108
All Other	4,907	299	61
<b>Grand Total</b>	<b>888,337</b>	<b>94,654</b>	<b>107</b>

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

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



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



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

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

Summary Statistics: Noncustodial Parent New York State Earned Income Credit

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

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

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

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

A/ Amount is less than \$500.

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

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## Statistical Tables Accompanying This Report

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

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

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



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# 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.

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# New York State EITC Tables

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# Albany County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Allegany County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Broome County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Cattaraugus County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Cayuga County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Chautauqua County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Chemung County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Chenango County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Clinton County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Columbia County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Cortland County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Delaware County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Dutchess County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Erie County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Essex County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Franklin County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Fulton County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Genesee County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Greene County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Hamilton County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Herkimer County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Jefferson County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Lewis County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Livingston County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Madison County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Monroe County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Montgomery County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Nassau County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Niagara County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Oneida County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Onondaga County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Ontario County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Orange County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Orleans County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Oswego County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Otsego County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Putnam County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Rensselaer County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Rockland County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# St. Lawrence County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Saratoga County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Schenectady County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Schoharie County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Schuyler County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Seneca County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Steuben County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Suffolk County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Sullivan County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Tioga County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Tompkins County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Ulster County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Warren County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Washington County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Wayne County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Westchester County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Wyoming County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Yates County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# New York City, Total

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Bronx County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Kings County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# New York County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Queens County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Richmond County

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# New York State Full Year Resident, Total

## New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Nonresidents, Part-Year Move-outs & Unclassified

New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Grand Total for All Claims

New York State Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

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# New York City EITC Tables

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# Bronx County

## City of New York Resident Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Kings County

## City of New York Resident Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# New York County

## City of New York Resident Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Queens County

## City of New York Resident Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Richmond County

## City of New York Resident Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# New York City Total

## City of New York Resident Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# New York City Full-Year Resident Total

City of New York Resident Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

# Non-New York City Counties Total

City of New York Resident Earned Income Tax Credit

Tax Year 2009

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

A/ Amount is less than \$500.

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

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

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

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

A/ Amount is less than \$500.

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

# Grand Total for All Claims

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

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

A/ Amount is less than \$500.

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

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

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“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.”



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

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# 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
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- 1 Did you claim the federal earned income credit for 2009? 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 2009 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 2009 **federal** Schedule EIC? If **No**, continue with line 5.  
If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC. ....  4. Yes  No   
If you claimed more than three, see instructions.

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

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

- 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 . **30** 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) .....	18.		
19 Enter the amount from Form IT-203, line 42 .....	19.		
— If line 19 is equal to or more than line 18, <b>stop. You do not have excess New York State earned income credit.</b> — If line 19 is less than line 18, <b>continue on line 20 below.</b>			
20 <b>Excess New York State earned income credit</b> (subtract line 19 from line 18) .....	20.		
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.) .....	21.		
— If Form IT-215, line 21, is equal to or more than Form IT-215, line 20, <b>stop. Do not continue with this computation.</b> 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. <b>This is your remaining excess New York State earned income credit.</b> .....	22.		
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 .....	23.		
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 .....	24.		
25 Divide line 23 by line 24 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000). .....	25.		
26 Multiply line 22 by line 25. Enter the result here and on Form IT-203-ATT, line 10. <b>This is the refundable portion of your part-year New York State resident earned income credit.</b> .....	26.		

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

27 From <b>Worksheet C, New York City earned income credit</b> , on page 3 of Form IT-215-I, <i>Instructions for Form IT-215</i> . Enter here and on <b>Form IT-150, line 45; Form IT-201, line 70; or Form IT-203-ATT, line 11.</b> .....	27.		
Part-year New York City residents must also complete line 28 below.			
28 <b>Part-year New York City adjusted gross income</b> 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) .....	1.		
2 Resident credit (from Form IT-201, line 41, or Form IT-203-ATT, line 1) .....	2.		
3 Accumulation distribution credit (from Form IT-201-ATT, line 1, or Form IT-203-ATT, line 2) .....	3.		
4 Add lines 2 and 3 .....	4.		
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. ....	5.		





Claim for Noncustodial Parent New York State Earned Income Credit

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

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

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

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

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

Part 1 - Eligibility

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

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

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

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



Part 2 — Claiming the credit

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

Part 3 — Earned income

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

Part 4 — Credit computation

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

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

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

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

Please file this original scannable form with the Tax Department.



**Part 4 – Credit computation** (continued)

- 27** Is the amount on line 17 less than \$7,500 (\$12,500 if your filing status is ②, *Married filing joint return*)?..... **27.** Yes  No   
 If **Yes**, skip line 28, and enter the line 25 amount on line 29.  
 If **No**, continue on line 28.
- 28** Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 of the instructions).  
 (If your NYS filing status is ②, Married filing joint return, enter the credit amount from **column c**.  
 All other filing statuses, enter the credit amount from **column b**.) ..... **28.**  .
- 29** Enter the amount from line 25 or line 28, whichever is less ..... **29.**  .
- 30** Noncustodial EIC factor (2.5) ..... **30.**  **2** .  **5 0**
- 31** Noncustodial EIC calculation (multiply line 29 by line 30) ..... **31.**  .
- 32** Noncustodial EIC (enter the greater of line 24 or line 31; see instructions) ..... **32.**  .

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

- 33** Did you claim the federal EIC for 2009?..... **33.** Yes  No   
 If **No, stop**; you do not qualify for the NYS EIC (see the line 32 instructions)  
 If **Yes**, continue on line 34.
- 34** Did you claim qualifying children on your 2009 federal Schedule EIC?..... **34.** Yes  No   
 If **No**, continue on line 35.  
 If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC.  
**Note:** The children listed below must **not** be the same children as those you listed at line 3 on page 1.

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

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

- 35** Amount of federal EIC claimed (from federal Form 1040EZ, line 9a; Form 1040A, line 41a; or Form 1040, line 64a) ..... **35.**  .
- 36** NYS EIC rate 30% (.30) ..... **36.**  .  **3 0**
- 37** Tentative NYS EIC (multiply line 35 by line 36) ..... **37.**  .
- 38 Form IT-150 filers:** Enter the amount from Form IT-150, line 27 ..... **38.**  .   
**Form IT-201 filers:** Complete lines 38a through 38e, and enter the line 38e amount on line 38.
- 38a** Amount from Form IT-201, line 39 ..... **38a.**  .
- 38b** Amount from Form IT-201, line 41 ..... **38b.**  .
- 38c** Amount from Form IT-201-ATT, line 1 ..... **38c.**  .
- 38d** Add lines 38b and 38c ..... **38d.**  .
- 38e** Subtract line 38d from line 38a (if line 38d is more than line 38a, enter 0; also enter this amount on line 38 above) ..... **38e.**  .



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

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

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

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

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

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

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

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



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

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