⚠ **Caution:** For personal income tax purposes, NYS has decoupled from federal changes made to the Internal Revenue Code (IRC) after March 1, 2020. Therefore, thresholds and amounts used in the calculation of this credit will be based on a recomputed federal adjusted gross income (FAGI). Line 19a on the IT-201 and IT-203 will be used, instead of line 19. If the amounts on your Form IT-201 or Form IT-203 lines 19 and 19a do not match, your New York credit must be calculated using the recomputed FAGI.

General information

The New York State child and dependent care credit is computed based on the amount of your New York adjusted gross income, the number of qualifying persons, and the amount of qualified expenses paid.

The New York City child and dependent care credit can be as much as 75% of the New York State child and dependent care credit, depending on the amount of your recomputed FAGI.

Who qualifies

New York State credit

If you **qualify** to claim the federal child and dependent care credit based on your recomputed FAGI, you can **claim** the New York State credit (whether you actually claim the federal credit or not).

If you did not file federal Form 2441 to claim the federal child and dependent care credit, you can still claim the New York State child and dependent care credit on Form IT-216 if **all four** of the following apply:

1. Your filing status is *Single, Head of household, Qualifying widow(er)*, or *Married filing joint return.* However, see special rule for *Married persons filing separate federal and New York State returns* below.

2. The care was provided so you (and your spouse, if you were married) could work or look for work. However, if you did not find a job and have no earned income for the year, you cannot take the credit. If you or your spouse was a student or disabled, see the lines 6 and 7 instructions on page 5.

3. Your child (or other qualifying person(s) for whom the care was provided) lived in the same home with you for more than half the year.

4. The person who provided the care was not your spouse, the parent of your qualifying child under age 13, or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by December 31.

Married persons filing separate federal and New York State returns –
If your filing status is *Married filing separate return* and **all** of the following apply, you are considered unmarried for purposes of computing the child and dependent care credit:

• you lived apart from your spouse during the last six months of the tax year; **and**

• the qualifying person lived in your home more than half of the tax year; **and**

• you provided over half the cost of keeping up your home.

If you meet **all** the requirements to be treated as unmarried and meet items 2 through 4 above, you generally may claim the credit. If you do not meet all the requirements to be treated as unmarried, you generally **cannot** claim the credit.

Married persons filing joint federal returns, but required to file separate New York State returns –
If you and your spouse file jointly for federal purposes, but are required to file separate New York State returns because one spouse is a resident and the other spouse is either a nonresident or part-year resident, you may still claim the credit. However, the credit must be claimed on the return of the spouse with the lower taxable income (computed without regard to the credit).

Married persons not required to file a federal return –
If you and your spouse are not required to file a federal income tax return, the New York State child and dependent care credit is allowed only if you file a joint New York State tax return (Form IT-201 or IT-203).

New York City credit

To qualify for the **New York City** child and dependent care credit you must:

– qualify to claim the New York State child and dependent care credit;

– have paid qualified expenses for a qualifying person who was under age four on December 31;

– have federal adjusted gross income of $30,000 or less (see *Note* below); **and**

– have been a full-year or part-year resident of New York City.

Note: For purposes of the New York City child and dependent care credit, recomputed FAGI means the amount entered on Form IT-201, line 19a, or on Form IT-203, line 19a, *Federal amount* column, less any interest included on line 2 of either of these forms that is for *Build America Bonds* as defined in IRC section 54AA.

Married persons filing joint federal returns, but required to calculate New York City taxes separately –
If you and your spouse file jointly for federal purposes, but are required to calculate your New York City taxes separately because one spouse is a resident and the other spouse is a nonresident or part-year resident, you may still be able to claim the credit. In this instance, the credit must be applied against the spouse with the lower taxable income (computed without regard to the credit). However, if the spouse with the lower taxable income is a nonresident of New York City, neither you nor your spouse may claim the credit.

Married persons not required to file a federal return –
If you and your spouse are not required to file a federal income tax return, the New York City child and dependent care credit is allowed only if you file a joint New York State income tax return.

How to claim the credit

In addition to meeting the above federal requirements, to claim the New York State or New York City child and dependent care credit you must:

– file a New York State income tax return,

– report the required information about the care provider on line 2 of Form IT-216, **and**

– complete Form IT-216.

⚠ Taxpayers who receive dependent care benefits from their employer must now complete Worksheet 1 – Dependent care benefits on page 4.

Important terms

A *qualifying person* is:

• A qualifying child **under age 13** whom you can claim as a dependent (but see *Special rule for children of divorced or separated parents* on page 2). If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.

• Your spouse who is disabled and not able to care for himself or herself.

• Any person who is disabled and not able to care for himself or herself whom you can claim as a dependent (or could claim as a dependent except that the person had gross income of $4,300 or more or filed a joint return).

- Any person who is disabled and not able to care for himself or herself whom you could claim as a dependent except that you (or your spouse if filing a joint return) could be claimed as a dependent on someone else's return.

If you are divorced or separated, see *Special rule for children of divorced or separated parents or parents who live apart* below.

To find out who is a qualifying child and who is a dependent, see federal Publication 501, *Exemptions, Standard Deduction, and Filing Information*.

Caution: To be a qualifying person, generally, the person must have lived with you for more than half of the tax year.

Special rule for children of divorced or separated parents or parents who live apart

Even if you cannot claim your child as a dependent, he or she is treated as your qualifying person if:

– The child was under age 13 or was physically or mentally not able to care for himself or herself; and

– You were the child's custodial parent. Generally, the custodial parent is the parent with whom the child lived for the greater number of nights in the tax year. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher FAGI. For details and an exception for a parent who works at night, see federal Publication 501.

Generally, the noncustodial parent cannot treat the child as a qualifying person even if that parent is entitled to claim the child as a dependent under the special rules for a child of divorced or separated parents or parents who live apart.

To find out when a noncustodial parent is entitled to claim the dependency exemption for a child, see federal Publication 501.

Dependent care benefits – include amounts your employer paid directly to either you or your care provider for the care of your qualifying person(s) while you worked. These benefits also include the fair market value of care in a day-care facility provided or sponsored by your employer and pre-tax contributions you made under a dependent care flexible spending arrangement (FSA). Your salary may have been reduced to pay for these benefits. If you received dependent care benefits as an employee, they should be shown in box 10 of your federal W-2 form(s).

Benefits you received as a partner should be shown on your Schedule K-1 (federal Form 1065).

If you receive dependent care benefits through your employer, you must complete *Worksheet 1 – Dependent care benefits* on page 4.

Qualified expenses – include amounts paid for household services and care of the qualifying person(s) while you worked or looked for work. Child support payments are **not** qualified expenses. Expenses reimbursed by a state social service agency are **not** qualified expenses unless you included the reimbursement in your income. Also, expenses paid through a dependent care account are not qualified expenses.

Generally, if you worked or actively looked for work during only part of the period in which you incurred the expenses, you must compute your expenses for each day. However, there are special rules for temporary absences or part-time work. See federal Publication 503, *Child and Dependent Care Expenses*, for more details.

Household services – are services needed to care for the qualifying person as well as to run the home. They include, for example, the services of a cook, maid, babysitter, housekeeper, or cleaning person if the services were partly for the care of the qualifying person(s). Do not include services of a chauffeur or gardener.

You may also include your share of the employment taxes paid on wages for qualifying child and dependent care services.

Care of the qualifying person – includes the cost of services for the qualifying person's well-being and protection. It does not include the cost of clothing or entertainment.

You may include the cost of care provided outside your home for your dependent under age 13 or any other qualifying person(s) who regularly spends at least 8 hours a day in your home. If the care was provided by a dependent care center, the center must meet all applicable state and local regulations. A **dependent care center** is a place that provides care for more than six persons (other than persons who live there) and receives a fee, payment, or grant for providing services for any of those persons, even if the center is not run for profit.

You may include amounts paid for food and schooling **only** if these items are part of the total care and cannot be separated from the total cost. But **do not** include the cost of schooling for a child in kindergarten or above. You can include the cost of a day camp, even if it specializes in a particular activity, such as computers or soccer. But, **do not** include any expenses for sending your child to an overnight camp, summer school, or a tutoring program.

Some dependent care expenses for a qualifying person who is disabled may qualify as *medical expenses* if you itemize deductions on Form IT-196, *New York Resident*, *Nonresident*, *and Part-Year Resident Itemized Deductions*. However, you cannot claim the same expense as both a dependent care expense and a medical expense. For more information on qualifying medical expenses, see federal Publication 503 and Publication 502, *Medical and Dental Expenses.*

Prior year's expenses – If you had qualified expenses for 2019 that you did not pay until 2020, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2020. For more information, see *Amount of Credit* in federal Publication 503. Also see the instructions for line 11.

Earned income – Generally, this is your wages, salaries, tips, and other taxable employee compensation. This is the amount shown on Form IT-201, line 1, or Form IT-203, line 1, *Federal amount* column, increased by any amount included on NYS Form IT-558, line 4, code A-004, *Exclusion for certain employer payments of student loans,* then reduced by:

- any amount for a scholarship or fellowship grant if you did not get a wage and tax statement (federal Form W-2) for it;

- any amount also reported on federal Schedule SE because you were a member of the clergy or a church employee;

- any amount received for work performed while an inmate in a penal institution;

- any amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernment section 457 plan; **and**

- any amount excluded as foreign earned income (including any housing exclusion) on your federal return.

Generally, earned income no longer includes employee compensation that is nontaxable. However, you can elect to include any nontaxable combat pay in earned income to compute your credit. For more information, see federal Publication 503.

If you were a statutory employee and are filing Schedule C with your federal return to report income and expenses as a statutory employee, earned income also includes the amount from line 1 of that Schedule C.

If you were self-employed, earned income also includes the amount shown on federal Schedule SE, line 3:

- **less** any deduction you claimed on federal Form 1040, Schedule 1, line 14;

- **less** any amount(s) included on NYS Form IT-558, line 13, code S-003, *Depreciation of qualified improvement property (QIP)*, or S-005, *Modifications of limitations on business interest*; **and**

- **plus** any amount(s) included on NYS Form IT-558, line 4, code A-008, *Depreciation of qualified improvement property (QIP)*, or A-009, *Modifications of limitations on business interest*.

If you use either optional method to compute self-employment tax, you must increase the above by the amount on federal Schedule SE, line 4b.

If you received church employee income of $108.28 or more, you must increase the above by the amount on federal Schedule SE, lines 4b and 5a.

Note: You must reduce your earned income by any loss from self-employment.

Child support payments received by you are not included in your gross income and are not considered as earned income for figuring this credit.

If you are **filing a joint federal return,** disregard community property laws in determining the earned income of an individual. If your spouse died during the tax year and had no earned income, see federal Publication 503. If you or your spouse was a student or disabled in the tax year, see the lines 6 and 7 instructions on page 5.

Line instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

New York State resident, nonresident, and part-year residents complete lines 1 through 14.

Part-year New York State residents must also complete lines 15 through 22.

New York City residents and part-year residents must also complete lines 23 through 30, as applicable.

Line 1 – File Form IT-216 with your New York State income tax return. If you have already filed your return, you must file an amended return and include Form IT-216.

Line 2 – Complete boxes A through D for each person or organization that provided the care. If you have more than two providers, enter the required identifying information for two providers in the spaces provided on the form. Submit a statement with your return with the same required identifying information for the additional providers. Be sure to put your name and Social Security number on the statement. You can use federal Form W-10, *Dependent Care Provider's Identification and Certification*, or any other source listed in its instructions to get the information from the care provider. If you do not give correct or complete information, your credit may be disallowed unless you can show you used due diligence (a serious and earnest effort) in trying to get the required information.

You can show **due diligence** to get the information by keeping in your records a federal Form W-10 completed by the care provider; or, you may keep one of the other sources of information listed in the instructions for federal Form W-10. If the provider does not give you the information, complete the entries you can on line 2 of Form IT-216. For example, enter the provider's name and address. Write *See explanation* in the boxes for which you do not have the information. Then, submit an explanation with your Form IT-216 indicating that the care provider did not give you the information you requested.

Line 2   boxes A and B – Enter the care provider's name and address. If you were covered by your employer's dependent care plan, and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in box A. Next, write *See W-2* in box B. Then leave boxes C and D blank. If your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in boxes A through D.

Line 2   box C – If the care provider is an individual, enter his or her Social Security number (SSN). Otherwise, enter the provider's

employer identification number (EIN). If the provider is a tax-exempt organization, write *Taxexempt* in box C.

Line 2   box D – Enter the total amount you **actually paid** to the care provider. Also include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 3 – Enter the total number of qualifying persons you are claiming. Complete columns A through F for each qualifying person. **List the qualifying persons in order from youngest to oldest.** Enter the required information for up to five qualifying persons in the spaces provided on the form. If you have more than five, list the required information for all additional qualifying persons in the same format on a separate sheet of paper. Write your name and SSN on all additional sheets and submit them with Form IT-216.

Line 3   columns A and B – List the name of the qualifying person you are claiming, including suffix (for example, Jr., Sr., III).

Line 3   column C – Enter **all** qualified expenses you incurred and paid for the person listed in columns A and B. Do not include in column C the following expenses:

1. Qualified expenses you incurred in 2020 but did not pay until 2021. However, next year you may be able to use these expenses to increase your 2021 credit.

2. Qualified expenses you incurred in 2019 but did not pay until 2020. If you had prior year expenses you did not pay until 2020, see the instructions for line 11.

3. Qualified expenses prepaid in 2020 for care to be provided in 2021. These expenses can only be used to compute your 2021 credit.

4. Expenses you paid through a dependent care account.

Note: It is possible to have no expenses for a qualifying person. You should enter *0* for qualifying persons with no expenses and the actual amount for any others.

For more information, see *Qualified expenses* on page 2.

Line 3   column D – Mark an *X* in the box in column D, *Person with disability*, if the qualifying person had a disability and was incapable of caring for himself or herself.

Note: You may be required to provide supporting documentation showing that the qualifying person was incapable of caring for himself or herself during the period the care was provided.

Line 3   column E – Enter the qualifying person's SSN.

Caution: To be eligible to claim the New York State child and dependent care credit, you must provide a correct and valid SSN for each person listed on your tax return. If the Internal Revenue Service (IRS) has issued you an individual taxpayer identification number (ITIN) because either you or a qualifying person claimed on Form IT-216 is a resident or nonresident alien, enter this ITIN in place of the Social Security number.

If you have applied for a Social Security number by filing federal Form SS-5 with the Social Security Administration, or you have applied for an ITIN by filing federal Form W-7 with the IRS, but you have not received your SSN or ITIN by the due date of your return, you can either:

1. File IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, to request an automatic extension of time to file. (This extension does not give you any extra time to pay any tax owed. You should pay any New York taxes you expect to owe to avoid interest or penalty charges. For more information, see IT-370.)

2. File your return on time without claiming the child and dependent care credit and do not file Form IT-216. After receiving the SSN or ITIN, file an amended return and include Form IT-216 to claim the credit.

Line 3   column F – Enter the qualifying person's date of birth.

Line 3b – Complete Worksheet 1 below if you received dependent care benefits from your employer. If you did not receive dependent care benefits from your employer, leave line 3b blank.

Worksheet 1 – Dependent care benefits *(instructions below)*

1	Enter the total amount of **dependent care benefits** you received in 2020	**1** _____
2	Enter the amount of dependent care benefits, if any, you carried over from 2019 and used in 2020 during the grace period	**2** _____
3	Add lines 1 and 2	**3** _____
4	Enter the amount of dependent care benefits, if any, you forfeited or carried forward to 2021	**4** _____
5	Subtract line 4 from line 3	**5** _____
6	Enter the total amount of **qualified expenses** incurred in 2020 for the care of the **qualifying person(s)**	**6** _____
7	Enter the smaller of line 5 or 6	**7** _____
8	Enter your earned income	**8** _____
9	Enter the amount shown below that applies to you.	
	• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for *If you or your spouse was a student or disabled* on page 5).	
	• If married filing separately, see instructions.	
	• All others, enter the amount from line 8.	**9** _____
10	Enter the **smallest** of line 7, 8, or 9	**10** _____
11	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 9)	**11** _____
12	Enter $3,000 if one qualifying person, $6,000 if two qualifying persons, $7,500 if three qualifying persons, $8,500 if four qualifying persons, and $9,000 if five or more qualifying persons	**12** _____
13	Enter the smaller of line 10 or 11	**13** _____
14	Subtract line 13 from line 12. If zero or less, **stop**; you cannot take the credit	**14** _____
15	Enter the qualified expenses you incurred and paid in 2020, less any amount in line 13 above	**15** _____
16	Enter the smaller of line 14 or 15. Also, enter this amount on Form IT-216, line 3b	**16** _____

Instructions for completing *Worksheet 1 – Dependent care benefits*

Line 1 – Amounts you received as an employee should be shown in box 10 of your federal Form(s) W-2. **Do not** include amounts reported as wages in box 1 of federal Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.

Line 2 – If you had an employer-provided dependent care plan, your employer may have permitted you to carry forward any unused amount from 2019 to use during a grace period in 2020. Enter on line 2 the amount you carried forward and used in 2020 during the grace period.

Line 4 – If you had an employer-provided dependent care plan, enter on line 4 the total of the following amounts included on line 1.

• Any amount you forfeited. You forfeited an amount if you did not receive it because you did not incur the expense. Do not include amounts you expect to receive at a future date.

• Any amount you did not receive but are permitted by your employer to carry forward and use in the following year during a grace period.

Example: *Under your employer's dependent care plan, you chose to have your employer set aside $5,000 to cover your 2020 dependent care expenses. The $5,000 is shown on your federal Form W-2, in box 10. In 2020, you incurred and were reimbursed for $4,950 of qualified expenses. You would enter $5,000 on line 1 and $50, the amount forfeited, on line 4. You would also enter $50 on line 4 if, instead of forfeiting the amount, your employer permitted you to carry the $50 forward to use during the grace period in 2021.*

Line 6 – Enter the total of all qualified expenses incurred in 2020 for the care of your qualifying person(s). It does not matter when the expenses were paid.

Example: *You received $2,000 in cash under your employer's dependent care plan for 2020. The $2,000 is shown on your federal Form W-2, in box 10. Only $900 of qualified expenses were incurred in 2020 for the care of your 5-year-old dependent child. You would enter $2,000 on line 1 and $900 on line 6.*

Line 8 – If filing jointly, figure your and your spouse's earned income separately. Enter your earned income on line 8 and your spouse's earned income on line 9 (see *Earned income* on page 2). If your filing status is married filing separately or you or your spouse was a student or disabled, see the instructions for line 9 below.

Line 9 – If your filing status is married filing separately, see *Married persons filing separate federal and New York State returns* on page 1. Are you considered unmarried under that rule?

If *Yes*, enter your earned income (from line 8) on line 9. Enter $5,000 on line 11.

If *No*, enter your spouse's earned income on line 9. If you or your spouse was a full-time student or disabled in 2020, see the instructions for *If you or your spouse was a student or disabled* on page 5. Enter $2,500 on line 11.

Lines 6 and 7 – Enter **only your** earned income on line 6 (do not include your spouse's). If you are filing your return using filing status ②, *Married filing joint return*, enter your spouse's earned income on line 7. If you are using any other filing status, enter the amount from line 6 on line 7. If either the line 6 or line 7 amount is zero or less, **stop**. You cannot claim the New York State or New York City child and dependent care credit. For more information, see *Earned income* on page 2.

If you or your spouse was a student or disabled – If your spouse is a student or disabled during the tax year, they are treated as having earned income. The earned income for each month is considered to be at least $250 if there is one qualifying person in your home, or at least $500 if there are two or more. Compute your spouse's earned income on a monthly basis.

If your spouse:

• worked during a month, use the higher of $250 (or $500 if more than one qualifying person was cared for) or the actual earned income for that month

• is a full-time student or disabled for only part of a month, the full $250 (or $500 if more than one qualifying person was cared for) still applies for that month

• was not disabled or a student for a month, use their actual earned income

Note: These rules also apply to you if you are a student or disabled and are filing a joint return. However, if in the same month, both you and your spouse are either full-time students or disabled, only one spouse can be considered as having earned income of $250 (or $500) for that month.

For purposes of the above, *student* means a person enrolled as a full-time student at a school during any five months of the tax year. A person is *disabled* if he or she was not physically or mentally capable of self-care.

Line 9 – Enter your recomputed federal adjusted gross income from Form IT-201, line 19a, or Form IT-203, line 19a.

Line 10 – Enter on line 10 the appropriate decimal amount for your recomputed federal adjusted gross income shown on line 9 from the table below.

Table for line 10

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

* This may be any amount up to $15,000, including zero or a negative amount.

Line 11 – If you had qualified expenses for 2019 that you did not pay until 2020, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2020. If you can take a credit for 2019 expenses paid in 2020, write **PYE** and the amount of the credit you are claiming for prior year expenses on the dotted line next to line 11. Also include this amount in the line 11 amount box. Submit a statement showing how you computed the credit for 2019 expenses.

Line 12 – Transfer the amount from line 11 to line 12, and complete the remainder of Form IT-216.

Line 13 – The New York State child and dependent care credit depends on the amount of your New York adjusted gross income. Enter in the space provided your New York adjusted gross income using the following:

• **Form IT-201 filers –** amount from line 33 of Form IT-201.
• **Form IT-203 filers –** amount from line 32 of Form IT-203.

Line 14 – Enter the amount from line 14 as follows:

If you **do not** qualify to claim the New York City child and dependent care credit (see *New York City credit* under *Who qualifies* on page 1), enter the line 14 amount as follows:

• **Residents:** Enter the line 14 amount on Form IT-201, line 64.
• **Nonresidents:** Enter the line 14 amount on Form IT-203, line 41.
• **Part-year residents:** Enter the line 14 amount on Form IT-203, line 41, and continue on line 15 of Form IT-216.

If you qualify to claim the New York City child and dependent care credit, follow the instructions below for your filing status.

• **Full-year New York State residents and full-year or part-year New York City residents:** continue on line 23 in the *New York City child and dependent care credit* section.
• **Part-year New York State residents and part-year New York City residents:** Enter the line 14 amount on Form IT-203, line 41, and continue on line 15 of Form IT-216. Also complete the *New York City child and dependent care credit* section (lines 23 through 30).

Part-year New York State residents

Lines 15 through 22 need to be completed **only** by New York State part-year residents claiming the New York State child and dependent care credit who are filing Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-ATT, *Other Tax Credits and Taxes*, or the instructions for Form IT-203.

The New York State child and dependent care credit must first reduce your tax liability to zero before the remaining excess is eligible to be refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

Line 19 – If this amount is less than zero, **stop**; you have no remaining excess New York State child and dependent care credit available to be refunded.

Line 21 – Divide line 19 by line 20 and round the result to the fourth decimal place. **Do not enter more than 100% (1.0000)** even if your actual result is more than 100%. If the amount on line 20 is less than zero, but the amount on line 19 is more than zero, enter 100%. If the result is zero percent (0%), you have no remaining excess New York State child and dependent care credit available to be refunded. Do not complete line 22.

Line 22 – If line 21 is greater than 0%, multiply line 18 by line 21 and enter the result on line 22. Transfer the line 22 amount to Form IT-203-ATT, line 9 and submit Form IT-216 with your Form IT-203. This amount represents the refundable portion of your New York State part-year resident child and dependent care credit.

New York City child and dependent care credit

Lines 23 through 30 need to be completed **only** by full-year and part-year New York City residents who qualify to claim the New York City child and dependent care credit. See *New York City credit* under *Who qualifies* on page 1.

Full-year and part-year New York City residents complete line 23. Then complete Worksheet 2 on the next page and enter the applicable figures on Form IT-216, lines 24 through 30.

Line 23 – Enter the total qualified expenses paid for one or more qualifying persons who were under 4 years old on December 31, **and** listed on line 3 of Form IT-216 (or a separate listing sheet).

Worksheet 2 – New York City child and dependent care credit *(instructions below)*

Caution: If your federal adjusted gross income is over $30,000 (see *Note* under *New York City credit* on page 1) or you have no children under 4 years old, **stop**; you do not qualify for the New York City child and dependent care credit.

1 Amount from line 14 on Form IT-216 .... **1** _____

2 Amount from line 23 on Form IT-216 .... **2** _____

3 Amount from line 3a on Form IT-216 .... **3** _____

4 Divide line 2 by line 3 (round the result to the fourth decimal place).
   This amount cannot exceed 100% (1.0000).. **4** _____

5 Multiply line 1 by line 4... **5** _____

6 Enter decimal amount as shown in the *New York City child and dependent care credit*
   limitation table on the bottom of page 7 .... **6** _____

7 Multiply line 5 by line 6... **7** _____

   Full-year New York City residents: Enter the line 7 amount on Form IT-216, line 24.
   Part-year New York City residents: Continue on line 8 below.

Part-year New York City residents must complete lines 8-13.

8 Enter amount from Form IT-201, line 52 or Form IT-203, line 51 or line 7 above – **whichever is less**
   (if you and your spouse are required to calculate your New York City taxes separately,
   see instructions below). This is your nonrefundable credit.. **8** _____
      • **Form IT-201 filers:** Enter the line 8 amount on Form IT-216, line 26.
      • **Form IT-203 filers:** Enter the line 8 amount on Form IT-216, line 27.

9 Subtract line 8 from line 7. If line 8 is equal to line 7, **stop;** you do not have a refundable portion .... **9** _____

10 Enter amount from Form IT-360.1, line 18a, column B;
   also enter this amount on Form IT-216, line 29...................................**10** _____

11 Enter the amount from Form IT-360.1, line 18a, column A;
   also enter this amount on Form IT-216, line 30...................................**11** _____

12 Divide line 10 by line 11 (round the result to the fourth decimal place).
   This amount cannot exceed 100% (1.0000)...**12** _____

13 Multiply line 9 by line 12. This is the refundable portion of your
   part-year New York City resident New York City child and dependent care credit ....**13** _____
      • **Form IT-201 filers:** Enter the line 13 amount on Form IT-216, line 24.
      • **Form IT-203 filers:** Enter the line 13 amount on Form IT-216, line 28.

Instructions for completing *Worksheet 2 – New York City child and dependent care credit*

Line 1 – You must qualify for the New York State child and dependent care credit in order to claim the New York City child and dependent care credit. Enter the amount from line 14 of Form IT-216.

Line 4 – Divide line 2 by line 3 and round the result to the fourth decimal place. **Do not enter more than 100%** (1.0000), even if your actual result is more than 100%.

Line 6 – The New York City child and dependent care credit can be as much as 75% of the New York State child and dependent care credit. Using the *New York City child and dependent care credit limitation table* on the bottom of page 7, enter the decimal amount that applies.

Part-year New York City residents only (lines 8-13)

Lines 8 through 13 must be completed only by part-year New York City residents claiming the New York City child and dependent care credit.

The New York City child and dependent care credit must first reduce your New York City tax liability to zero before the remaining excess may be refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

Spouses required to calculate New York City taxes separately
If you and your spouse file jointly for federal purposes but are required to calculate your New York City taxes separately, the credit may only be applied against the New York City tax imposed on the spouse with the lower taxable income.

• If the spouse with the lower taxable income is a full-year resident of New York City, do not complete lines 8 through 13. Transfer the line 7 amount as instructed below line 7 on the worksheet.

• If the spouse with the lower taxable income is a nonresident of New York City, no New York City child and dependent care credit is allowed.

• All others complete lines 8 through 13. Enter on line 8 the lesser of line 7 or the New York City tax liability of the spouse with the lower taxable income. Enter on lines 10 and 11 the amounts from line 18a, columns A and B on Form IT-360.1 of the spouse with the lower taxable income.

Line 10 – Part-year New York City residents must also enter this amount on Form IT-216, line 29.

Line 11 – Part-year New York City residents must also enter this amount on Form IT-216, line 30.

Line 12 – Divide line 10 by line 11 and round the result to the fourth decimal place. **Do not enter more than 100%** (1.0000), even if your actual result is more than 100%. If the result is zero percent (0%), you have no remaining excess child and dependent care credit available to be refunded. **Stop;** do not complete line 13.

New York State child and dependent care credit limitation table

If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -		
Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13
$ -	25,000*	1.100	32,400 -	32,600	1.050	50,000 -	50,200	1.162	57,800 -	58,000	0.737
25,000 -	25,200	1.099	32,600 -	32,800	1.049	50,200 -	50,400	1.150	58,000 -	58,200	0.723
25,200 -	25,400	1.098	32,800 -	33,000	1.047	50,400 -	50,600	1.137	58,200 -	58,400	0.709
25,400 -	25,600	1.097	33,000 -	33,200	1.046	50,600 -	50,800	1.125	58,400 -	58,600	0.696
25,600 -	25,800	1.095	33,200 -	33,400	1.045	50,800 -	51,000	1.112	58,600 -	58,800	0.682
25,800 -	26,000	1.094	33,400 -	33,600	1.043	51,000 -	51,200	1.099	58,800 -	59,000	0.668
26,000 -	26,200	1.093	33,600 -	33,800	1.042	51,200 -	51,400	1.088	59,000 -	59,200	0.656
26,200 -	26,400	1.091	33,800 -	34,000	1.041	51,400 -	51,600	1.075	59,200 -	59,400	0.642
26,400 -	26,600	1.090	34,000 -	34,200	1.039	51,600 -	51,800	1.062	59,400 -	59,600	0.628
26,600 -	26,800	1.089	34,200 -	34,400	1.038	51,800 -	52,000	1.050	59,600 -	59,800	0.615
26,800 -	27,000	1.087	34,400 -	34,600	1.037	52,000 -	52,200	1.037	59,800 -	60,000	0.601
27,000 -	27,200	1.086	34,600 -	34,800	1.035	52,200 -	52,400	1.025			
27,200 -	27,400	1.085	34,800 -	35,000	1.034	52,400 -	52,600	1.013	60,000 -	60,200	1.070
27,400 -	27,600	1.083				52,600 -	52,800	1.000	60,200 -	60,400	1.047
27,600 -	27,800	1.082	35,000 -	35,200	1.033	52,800 -	53,000	0.987	60,400 -	60,600	1.022
27,800 -	28,000	1.081	35,200 -	35,400	1.031	53,000 -	53,200	0.975	60,600 -	60,800	0.996
28,000 -	28,200	1.079	35,400 -	35,600	1.030	53,200 -	53,400	0.963	60,800 -	61,000	0.973
28,200 -	28,400	1.078	35,600 -	35,800	1.029	53,400 -	53,600	0.950	61,000 -	61,200	0.947
28,400 -	28,600	1.077	35,800 -	36,000	1.027	53,600 -	53,800	0.938	61,200 -	61,400	0.922
28,600 -	28,800	1.075	36,000 -	36,200	1.026	53,800 -	54,000	0.925	61,400 -	61,600	0.899
28,800 -	29,000	1.074	36,200 -	36,400	1.025	54,000 -	54,200	0.912	61,600 -	61,800	0.873
29,000 -	29,200	1.073	36,400 -	36,600	1.023	54,200 -	54,400	0.901	61,800 -	62,000	0.848
29,200 -	29,400	1.071	36,600 -	36,800	1.022	54,400 -	54,600	0.888	62,000 -	62,200	0.824
29,400 -	29,600	1.070	36,800 -	37,000	1.021	54,600 -	54,800	0.875	62,200 -	62,400	0.799
29,600 -	29,800	1.069	37,000 -	37,200	1.019	54,800 -	55,000	0.863	62,400 -	62,600	0.773
29,800 -	30,000	1.067	37,200 -	37,400	1.018				62,600 -	62,800	0.750
			37,400 -	37,600	1.017	55,000 -	55,200	0.927	62,800 -	63,000	0.724
30,000 -	30,200	1.066	37,600 -	37,800	1.015	55,200 -	55,400	0.913	63,000 -	63,200	0.699
30,200 -	30,400	1.065	37,800 -	38,000	1.014	55,400 -	55,600	0.900	63,200 -	63,400	0.676
30,400 -	30,600	1.063	38,000 -	38,200	1.013	55,600 -	55,800	0.886	63,400 -	63,600	0.650
30,600 -	30,800	1.062	38,200 -	38,400	1.011	55,800 -	56,000	0.872	63,600 -	63,800	0.625
30,800 -	31,000	1.061	38,400 -	38,600	1.010	56,000 -	56,200	0.859	63,800 -	64,000	0.601
31,000 -	31,200	1.059	38,600 -	38,800	1.009	56,200 -	56,400	0.845	64,000 -	64,200	0.576
31,200 -	31,400	1.058	38,800 -	39,000	1.007	56,400 -	56,600	0.831	64,200 -	64,400	0.550
31,400 -	31,600	1.057	39,000 -	39,200	1.006	56,600 -	56,800	0.819	64,400 -	64,600	0.527
31,600 -	31,800	1.055	39,200 -	39,400	1.005	56,800 -	57,000	0.805	64,600 -	64,800	0.502
31,800 -	32,000	1.054	39,400 -	39,600	1.003	57,000 -	57,200	0.791	64,800 -	65,000	0.476
32,000 -	32,200	1.053	39,600 -	39,800	1.002	57,200 -	57,400	0.778	65,000 -	150,000	0.600
32,200 -	32,400	1.051	39,800 -	40,000	1.001	57,400 -	57,600	0.764	150,000 -	No Limit	0.200
			40,000 -	50,000	1.000	57,600 -	57,800	0.750			

* This may be any amount up to $25,000, including zero or a negative amount.

New York City child and dependent care credit limitation table

If your recomputed federal adjusted gross income* is -			If your recomputed federal adjusted gross income is -			If your recomputed federal adjusted gross income is -			If your recomputed federal adjusted gross income is -		
Over	But not over	Enter on Worksheet 2, line 6	Over	But not over	Enter on Worksheet 2, line 6	Over	But not over	Enter on Worksheet 2, line 6	Over	But not over	Enter on Worksheet 2, line 6
$ -	25,000**	0.750	26,200 -	26,400	0.555	27,600 -	27,800	0.345	29,000 -	29,200	0.135
25,000 -	25,200	0.735	26,400 -	26,600	0.525	27,800 -	28,000	0.315	29,200 -	29,400	0.105
25,200 -	25,400	0.705	26,600 -	26,800	0.495	28,000 -	28,200	0.285	29,400 -	29,600	0.075
25,400 -	25,600	0.675	26,800 -	27,000	0.465	28,200 -	28,400	0.255	29,600 -	29,800	0.045
25,600 -	25,800	0.645	27,000 -	27,200	0.435	28,400 -	28,600	0.225	29,800 -	30,000	0.015
25,800 -	26,000	0.615	27,200 -	27,400	0.405	28,600 -	28,800	0.195	30,000 -	No Limit	0.000
26,000 -	26,200	0.585	27,400 -	27,600	0.375	28,800 -	29,000	0.165			

* For most taxpayers, recomputed federal adjusted gross income is the amount from Form IT-201, line 19a, or Form IT-203, line 19a, *Federal amount* column. However, if you reported any Build America Bond interest on line 2 of either of these forms, see *Note* under *New York City credit* on page 1.

** This may be any amount up to $25,000, including zero or a negative amount.