



Claim for Child and Dependent Care Credit

New York State • New York City

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 Have you already filed your 2008 New York State income tax return? Yes No
 If Yes, you must file an amended New York State return and attach a copy of this claim.

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

A – Care provider's first name, middle initial, and last name	B – Address	C – Identifying number (SSN or EIN)	D – Amount paid (see instructions)
		• []	• [] . []
		• []	• [] . []

3 Qualifying persons you are claiming. List in order from youngest to oldest.
 (If you are claiming more than four qualifying persons, mark an X in the box and see instructions.)

A – First name and middle initial	B – Last name	C – Qualified expenses paid in 2008	D – Person with disability (see instr.)	E – Social security number	F – Year of birth
			• <input type="checkbox"/>	• []	• []
			• <input type="checkbox"/>	• []	• []
			• <input type="checkbox"/>	• []	• []
			• <input type="checkbox"/>	• []	• []

3a Total of line 3, column C amounts. Include amounts from additional sheet(s), if any **3a.** [] . []

4 Can you claim an exemption for all the qualified persons listed on line 3 and any additional sheet(s)? Yes No

Note: On line 5, if you are claiming expenses paid for a dependent child born in 1995, enter that child's birth month here. Include as qualified expenses only those paid from January 1, 2008, through the day preceding the child's 13th birthday. []

5 Enter the **smallest** of:

— line 3a above; **or**
 — federal Form 2441, line 3; federal Form 1040A, Schedule 2, line 3; **or**
 — \$3,000 if one qualifying person, or \$6,000 if two or more qualifying persons **5.** [] Dollars . [] Cents

6 Enter your earned income (see instructions) **6.** [] . []

7 If your filing status is **2** Married filing joint return, enter your spouse's earned income; all others, enter the amount from line 6 (see instructions) **7.** [] . []

8 Enter the smallest of line 5, 6, or 7 **8.** [] . []

9 Enter the amount from: federal Form 1040A, line 22, or federal Form 1040, line 38 **9.** [] . []

10 Enter the decimal amount that applies to the amount on line 9 from Table for line 10 in the instructions **10.** [] . []

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



Dollars Cents

- 12 Amount from line 11 12. .
- 13 Enter below your New York adjusted gross income (Form IT-150 filers, line 21;
Form IT-201 filers, line 33; Form IT-203 filers, line 32)
New York adjusted gross income .
Use the *New York State child and dependent care credit limitation table* in the instructions to determine the decimal to be entered on this line..... 13. .
- 14 Multiply line 12 by the decimal amount on line 13. This is your **New York State** child and dependent care credit (*see instructions*)..... 14. .

Part-year New York State residents

- 15 Enter the amount from Form IT-203, line 40 15. .
If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**
If line 15 is less than line 14, **continue on line 16 below.**
- 16 Subtract line 15 from line 14. **This is your excess child and dependent care credit** 16. .
- 17 Enter the amount from Form IT-203-ATT, line 29 (*If you are not required to file Form IT-203-ATT, leave blank and continue on line 18 below.*) 17. .
If line 17 is equal to or more than line 16, **stop. Do not continue with this worksheet.** Enter the line 16 amount on Form IT-203-ATT, line 30.
If line 17 is less than line 16, enter the line 16 amount on Form IT-203-ATT, line 30, and continue on line 18 below.
- 18 Subtract line 17 from line 16. **This is your remaining excess child and dependent care credit** 18. .
- 19 Enter the amount from line 18, Column D, of the *Part-year resident income allocation worksheet* in your Form IT-203 instruction booklet 19. .
- 20 Enter the amount from line 18, Column A, of the *Part-year resident income allocation worksheet* in your Form IT-203 instruction booklet 20. .
- 21 Divide line 19 by line 20 (*round the result to the fourth decimal place*).
This amount cannot exceed 100% (1.0000) 21. .
- 22 Multiply line 18 by line 21. Enter the result here and on Form IT-203-ATT, line 9. **This is the refundable portion of your New York State part-year resident child and dependent care credit.** 22. .

New York City child and dependent care credit

If you were a resident of New York City at any time during 2008 and your federal adjusted gross income (on Form IT-150, line 11; IT-201, line 19; or IT-203, line 19, *Federal amount column*) is \$30,000 or less and you listed a child under 4 years old as of December 31, 2008 on line 3, complete line 23 and see page 4 of the instructions.

- 23 Enter the portion of the total expenses from line 3a that was paid for children under 4 years old 23. .
IT-150 and IT-201 filers:
- 24 Refundable New York City child and dependent care credit (*from Worksheet 1, line 7 or line 13*) 24. .
- 25 Add lines 14 and 24 25. .
IT-150 filers: Enter the line 25 amount on Form IT-150, line 39
IT-201 filers: Enter the line 25 amount on Form IT-201, line 64
- 26 Part-year New York City resident nonrefundable New York City child and dependent care credit (*from Worksheet 1, line 8*) 26. .
IT-201 filers: Enter the line 26 amount on Form IT-201-ATT, line 9a
- IT-203 filers:**
- 27 Nonrefundable portion of your part-year New York City resident New York City child and dependent care credit (*from Worksheet 1, line 8*); also enter this amount on Form IT-203, line 52b 27. .
- 28 Refundable portion of your part-year New York City resident New York City child and dependent care credit (*from Worksheet 1, line 13*); also enter this amount on Form IT-203-ATT, line 9a 28. .
- Part-year New York City resident filers only:**
- 29 Enter the amount from Worksheet 1, line 10 29. .
- 30 Enter the amount from Worksheet 1, line 11 30. .

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