



Employer-Provided Childcare Credit

Tax Law – Sections 44 and 606(jjj)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return

All filers **must** complete line A.

A Are you claiming this credit as an individual (sole proprietor), partnership, or fiduciary of an estate or trust that **earned** the credit (not as a partner, shareholder, or beneficiary, receiving a share of the credit)? (mark an **X** in the appropriate box; see instructions) Yes No

If Yes:

Individual (sole proprietor) and partnership:
Complete Schedules A and D, and if applicable, Schedule E.

Fiduciary: Complete Schedules A, C, and D, and if applicable, Schedule E.

If *No*, complete Schedules B and D, and if applicable, Schedule E. Fiduciary, also complete Schedule C.

Schedule A – Computation of credit

Part 1 – Qualified childcare facility expenditures paid or incurred (see instructions)

A Qualified childcare facility's physical address	B Qualified childcare facility expenditures paid or incurred
	.00
	.00
	.00
	.00
Total of column B amounts from additional sheets, if any00
1 Total (add column B amounts)	1 .00
2 Credit rate	2 .25
3 Part 1 credit amount (multiply line 1 by line 2)	3 .00



Part 2 – Qualified childcare resource and referral expenditures paid or incurred (see instructions)

A Employee's first name	B Employee's last name	C Employee's work location ZIP codes (first 5 digits only)	D Employee's Social Security number	E Qualified childcare resource and referral expenditures paid or incurred
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total of column E amounts from additional sheets, if any00
4 Total (add column E amounts)				4 .00
5 Credit rate				5 .10
6 Part 2 credit amount (multiply line 4 by line 5)				6 .00

Part 3 – Limitation

7 Total (add line 3 and line 6)	7	.00
8 Limitation	8	15000.00
9 Allowable credit (enter the lesser of line 7 and line 8)	9	.00

Individuals and Partnerships: Enter the line 9 amount on line 14.

Fiduciaries: Include the line 9 amount on line 11, column A.

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Schedule B – Partner’s, shareholder’s, or beneficiary’s share of credit and recapture (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit or recapture from that entity, complete the following information for each partnership, S corporation, or estate or trust. For Type, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

A Name of entity	B Type	C EIN	D Share of credit	E Share of recapture
			.00	.00
			.00	.00
			.00	.00
Total column D and E amounts from additional sheets, if any.....			.00	.00
10 Total (add column D and E amounts)			10 .00	.00

Fiduciaries: Include the line 10, column D amount on line 11, column A, and the line 10, column E amount on line 11, column B.
All others: Enter the line 10, column D amount on line 15, and the line 10, column E amount on line 23.

Schedule C – Beneficiary’s and fiduciary’s share of credit and recapture (see instructions)

		A Credit	B Recapture
11 Total (see instructions)	11	.00	.00

A Beneficiary’s name <small>(same as on Form IT-205, Schedule C)</small>	B Identifying number	C Share of credit	D Share of recapture
		.00	.00
		.00	.00
		.00	.00
		.00	.00
Total column C and D amounts from additional sheets, if any.....		.00	.00
12 Shares allocated to beneficiaries		12 .00	.00
13 Fiduciary’s share (subtract line 12 from line 11; see instructions)		13 .00	.00

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Schedule D – Computation of credit (see instructions)

Individuals and partnerships	14	Enter the amount from line 9	14	.00
Partners, S corporation shareholders, beneficiaries	15	Enter the amount from line 10, column D	15	.00
Fiduciaries	16	Enter the amount from line 13, column C	16	.00
	17	Total credit (add lines 14, 15, and 16; see instructions)	17	.00

Schedule E – Computation of credit recapture (see instructions)

18	Federal recapture amount on New York property	18	.00
19	Amount of federal credit on New York property originally allowed	19	.00
20	Divide line 18 by line 19 (carry result to four decimal places)	20	
21	Amount of New York credit originally allowed	21	.00
22	New York recapture amount (multiply line 20 by line 21; Fiduciary; enter here and include on line 11 column B)	22	.00
23	Partner, shareholder, beneficiary share of recapture (from line 10, column E; see instructions)	23	.00
24	Fiduciaries: Enter the amount from line 13 column D	24	.00
25	Total recapture (see instructions below)	25	.00

Individuals, partners, S corporation shareholders and beneficiaries: Add lines 22 and 23. Enter the line 25 amount and code **652** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Partnerships: Add lines 22 and 23. Enter the line 25 amount and code **652** on Form IT-204, line 148.

Fiduciaries: Enter the line 24 amount on line 25. Include the line 25 amount on Form IT-205, line 12.

