

# New York City credits

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## New York City child and dependent care credit

### You are entitled to this refundable credit if:

- you were a full-year or part-year New York City resident,
- you paid child-care expenses for at least one child who was under age four on December 31,
- your federal adjusted gross income was \$30,000 or less, **and**
- you qualified to claim the New York State child and dependent care credit. (You may claim both state and city credits.)

### How much is the credit?

- The credit can be as much as 75% of the New York State credit.

For additional information on claiming this credit, see Form [IT-216, Claim for Child and Dependent Care Credit](#), and [its instructions](#).

## New York City earned income credit

### You are entitled to this refundable credit if you:

- are a New York City full-year resident or New York City part-year resident, **and**
- claimed the federal earned income credit.

This credit is in addition to the [New York State earned income credit](#).

### How much is the credit?

- The credit can be as much as 5% of your allowable federal earned income credit.
- Note: part-year residents, the amount of the credit depends on your income subject to New York City tax.

For additional information on claiming this credit, see [Form IT-215, Claim for Earned Income Credit](#), and [its instructions](#).

## New York City household credit

You are entitled to this non-refundable credit if you:

- cannot be claimed as a dependent on another taxpayer's federal income tax return,
- are a resident or part-year resident of New York City, **and**
- meet the income limitations for your filing status below:

Filing status	Federal adjusted gross income	Credit amount
Single	\$12,500 or less	up to \$15
<ul style="list-style-type: none"> <li>• Married filing jointly</li> <li>• Head of household with qualifying person</li> <li>• Qualifying widow(er)</li> </ul>	\$22,500 or less	\$10 to \$30, plus \$10 to \$30 more per additional exemption claimed on your federal return
Married Filing Separately	See instructions for your income tax form	

### How to claim this credit

Full-year New York City residents claim this credit directly on their income tax return. Part-year New York City residents must complete [Form IT-360.1, Change of City Resident Status](#) and attach it to their return.

## New York City school tax credit (fixed amount)

You are entitled to this refundable credit if you:

- are a New York City resident or part-year resident,
- cannot be claimed as a dependent on another taxpayer's federal income tax return, and
- had income of \$250,000 or less.

### How much is the credit?

- Married persons filing a joint return and qualifying widow(er) - up to \$125

- All other taxpayers - up to \$63

## How to claim this credit

- If you file a New York State personal income tax return, you must claim this credit directly on your return.
- If you are not required to file a New York State income tax return, you may still claim this credit by mailing [Form NYC-210, Claim for New York City School Tax Credit](#).

## New York City school tax credit (rate reduction amount)

### You are entitled to this refundable credit if you:

- are a New York City resident or part-year resident,
- cannot be claimed as a dependent on another taxpayer's federal income tax return, and
- had New York City taxable income of \$500,000 or less.

### How much is the credit?

The credit is a percentage of your New York City taxable income.

### How to claim this credit

New York City residents and part-year residents claim this credit directly on their income tax return.

## New York City enhanced real property tax credit

### You are entitled to this refundable credit if you:

- had household gross income less than \$200,000,
- occupied the same New York City residence for six months or more,
- were a New York City resident for the entire tax year
- could not be claimed as a dependent on another taxpayer's federal income tax return,
- had a residence that was not completely exempted from real property taxes, and
- must meet the conditions as a homeowner or renter below:
  - As a homeowner, you or your spouse paid real property taxes and any rent you received for nonresidential use of your residence was 20% or less of the total rent received.
  - As a renter, you or a member of your household paid rent for your residence.

### How much is the credit?

- The credit can be as much as \$500.

### How to claim the credit

- If you file a New York State personal income tax return, claim this credit on your return by filing Form NYC-208 with your return.
- If you are not required to file a New York State income tax return, you may still claim this credit.

**For additional information on claiming this credit,** see [Form NYC-208, Claim for New York City Enhanced Real Property Tax Credit](#), and [its instructions](#).

*Updated: December 13, 2017*