

**NYS DTF Earned Income Tax Credits by Credit Type and Size of Earned Income:
Beginning Tax Year 1994**

Data Dictionary

Data Label	Data Type	Data Description
Tax Year	Numeric	Tax year for which the credit return was filed
Credit Type	Text	Type of Credit: NYC EITC - New York City Earned Income Tax Credit (began in 2004). NYS EITC - New York State Earned Income Tax Credit (began in 1994).
Place of Residence	Text	NYC EITC – New York City Counties, Total New York City Counties, Total Non-New York City Counties, Full-Year Resident Total, All Other *, or Grand Total. NYS EITC – New York State Counties (including New York City Counties), Total New York City Counties, Full-Year Resident Total, All Other *, or Grand Total. * 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 move. (For NYS EITC, data for this category begins in 2009.)
County	Text	Name of New York State County, New York City County, Total New York City Counties, Total Non-New York City Counties, Full-Year Resident Total, Not Applicable, or Grand Total.
Size of Earned Income	Text	New York Earned Income ranges. Note: The income ranges changed over time due to tax law changes.

	Data Type	Data Description
Notes	Text	d/ In certain instances, Tax Law prohibits the disclosure of individual taxpayer information. a/ Amount is less than \$500. Reported as zero. For Tax Years 2014 and forward, Credit Amounts Claimed displaying as zero (with Number of Claims greater than zero) actually contain data accurate to three decimal places that become available when the hidden decimal data is obtained via an OData Feed.
Number of Claims, Zero Qualifying Children	Numeric	Count of the number of EITC claims with no qualifying children
Credit Amount Claimed, Zero Qualifying Children (\$000)	Numeric	Amount of EITC claimed with no qualifying children, in thousands of dollars
Average Credit, Zero Qualifying Children	Numeric	Average amount of EITC claimed with no qualifying children
Number of Claims, One Qualifying Children	Numeric	Count of the number of EITC claims with one qualifying child
Credit Amount Claimed, One Qualifying Children (\$000)	Numeric	Amount of EITC claimed with one qualifying child, in thousands of dollars
Average Credit, One Qualifying Children	Numeric	Average amount of EITC claimed with one qualifying child
Number of Claims, More than One Qualifying Children *	Numeric	Count of the number of EITC claims with more than one qualifying child * For tax years prior to 2008 this column is populated. After 2008, there is a finer breakdown.
Credit Amount Claimed, More than One Qualifying Children (\$000) *	Numeric	Amount of EITC claimed with more than one qualifying child, in thousands of dollars * For tax years prior to 2008 this column is populated. After 2008, there is a finer breakdown.

Average Credit, More than One Qualifying Children *	Numeric	Average amount of EITC claimed with more than one qualifying child * For tax years prior to 2008 this column is populated. After 2008, there is a finer breakdown.
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Data Label	Data Type	Data Description
Number of Claims, Two Qualifying Children **	Numeric	<p>Count of the number of EITC claims with two qualifying children.</p> <p>** For tax years prior to 2008 this column is not populated. Beginning 2009, the finer breakdown exists.</p>
Credit Amount Claimed, Two Qualifying Children (\$000) **	Numeric	<p>Amount of EITC claimed with two qualifying children, in thousands of dollars</p> <p>** For tax years prior to 2008 this column is not populated. Beginning 2009, the finer breakdown exists.</p>
Average Credit, Two Qualifying Children **	Numeric	<p>Average amount of EITC claimed with two qualifying children</p> <p>** For tax years prior to 2008 this column is not populated. Beginning 2009, the finer breakdown exists.</p>
Number of Claims, More than Two Qualifying Children **	Numeric	<p>Count of the number of EITC claims with more than two qualifying children.</p> <p>** For tax years prior to 2008 this column is not populated. Beginning 2009, the finer breakdown exists.</p>
Credit Amount Claimed, More than Two Qualifying Children (\$000) **	Numeric	<p>Amount of EITC claimed with more than two qualifying children, in thousands of dollars</p> <p>** For tax years prior to 2008 this column is not populated. Beginning 2009, the finer breakdown exists.</p>
Average Credit, More than Two Qualifying Children **	Numeric	<p>Average amount of EITC claimed with more than two qualifying children</p> <p>** For tax years prior to 2008 this column is not populated. Beginning 2009, the finer breakdown exists.</p>

Number of Claims, Total	Numeric	Total count of the number of EITC claims
Credit Amount Claimed, Total (\$000)	Numeric	Amount of EITC claimed, in thousands of dollars

Data Label	Data Type	Data Description
Average Credit, Total	Numeric	Average amount of EITC claimed
Place of Residence Sort Order	Numeric	Sort order on Place of Residence
Earned Income Sort Order	Numeric	Sort order on Earned Income ranges