

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

1	Enter the total amount of <b>dependent care benefits</b> you received in 2023	1
2	Enter the amount of dependent care benefits, if any, you carried over from 2022, and used in 2023 during the grace period	2
3	Add lines 1 and 2	3
4	Enter the amount of dependent care benefits, if any, that you forfeited or carried forward to 2024	4
5	Subtract line 4 from line 3	5
6	Enter the total amount of <b>qualified expenses</b> incurred in 2023 for the care of the <b>qualifying person(s)</b>	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. <ul style="list-style-type: none"> <li>• 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 <i>If you or your spouse was a student or disabled</i> on page 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 8.</li> </ul>	9
10	Enter the <b>smallest</b> of line 7, 8, or 9	10
11	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 9) plus any amount entered on line 2	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, <b>stop</b> ; you cannot take the credit	14
15	Enter the qualified expenses you incurred and paid in 2023, 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 2022 to use during a grace period in 2023. Enter on line 2 the amount you carried forward and used in 2023 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.

**Example:** Under your employer's dependent care plan, you chose to have your employer set aside \$5,000 to cover your 2023 dependent care expenses. The \$5,000 is shown on your federal Form W-2, in box 10. In 2023, 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 in 2024.

**Line 6** – Enter the total of all qualified expenses incurred in 2023 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 2023. The \$2,000 is shown on your federal Form W-2, in box 10. Only \$900 of qualified expenses were incurred in 2023 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 you 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 plus any amount entered on line 2 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 2023, see the instructions for *If you or your spouse was a student or disabled* on page 5. Enter \$2,500 plus any amount entered on line 2 on line 11.

**Lines 6 and 7 – Important:** For information on the calculation of earned income, see *Earned income* on page 2. 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.