



# Claim for Empire State Child Credit

Tax Law – Section 606(c-1)

Submit this form with Form IT-201 or IT-203.

### Enter identifying information

Your name as shown on return	Your Social Security number (SSN)
Spouse's name	Spouse's SSN

### Determine eligibility

- 1 Were you (and your spouse if filing a joint New York State return) New York State residents for the full year?  1 Yes  No   
If you marked an **X** in the **No** box, **stop**; you do not qualify for this credit.
- 2 Did you claim the federal child tax credit, additional child tax credit, or credit for other dependents? .....  2 Yes  No
- 3 Is your federal adjusted gross income on Form IT-201, line 19 (see instructions)
  - \$110,000 or less and your filing status is ② married filing joint return;
  - \$75,000 or less and your filing status is ① single, ④ head of household, or ⑤ qualifying surviving spouse; or
  - \$55,000 or less and your filing status is ③ married filing separate return? .....  3 Yes  No
 If you marked an **X** in the **No** box at both lines 2 and 3, **stop**; you do not qualify for this credit.
- 4 Enter the number of **children** who qualify for the **federal** child tax credit, additional child tax credit, or credit for other dependents (see instructions) .....  4
- 5 Enter the number of qualifying children, **not included in line 4**, who have one of the following issued after the due date of the return:
  - SSN, or
  - individual taxpayer identification number (ITIN) .....  5

### Enter child information

List below the name, SSN or ITIN, and date of birth for each child included on line 4 or 5.

First name	MI	Last name	Suffix	SSN or ITIN	Date of birth (mmddyyyy)

Use Form IT-213-ATT if you have additional children to report.



**Credit calculation**

If you answered **Yes** to question 2, you must complete Worksheet A **and** Worksheet B in the instructions before you continue with line 6.

If you answered **No** to question 2, skip lines 6 through 8, and enter **0** on line 9; continue with line 10.

Whole dollars only

6 Enter the amount from Worksheet A, line 13 (see instructions) .....	<b>6</b>		.00
7 Enter your additional child tax credit amount from Worksheet B (see instructions) .....	<b>7</b>		.00
8 Add lines 6 and 7 .....	<b>8</b>		.00
9 Multiply line 8 by 33% (.33) .....	<b>9</b>		.00

If you marked the **No** box on line 3, skip lines 10 through 13, and enter the amount from line 9 on line 14.

**All others continue with line 10.**

10 Enter the number of children from line 4 .....	<b>10</b>	<input type="text"/>	
11 Enter the number of children from line 5 .....	<b>11</b>	<input type="text"/>	
12 Add lines 10 and 11 .....	<b>12</b>	<input type="text"/>	
13 Multiply line 12 by 100 .....	<b>13</b>		.00
14 Empire State child credit (enter the amount from line 9 or line 13, whichever is greater) .....	<b>14</b>		.00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 15 and 16. All others enter the line 14 amount on Form IT-201, line 63.

**Spouses required to file separate New York State returns (see instructions)**

15 Enter the full-year resident spouse's share of the line 14 amount; <b>do not leave line 15 blank</b> ..... Enter here and on Form IT-201, line 63.	<b>15</b>		.00
16 Enter the part-year resident or nonresident spouse's share of the line 14 amount; <b>do not leave line 16 blank</b> ..... Enter the line 16 amount and code <b>213</b> on Form IT-203-ATT, line 12.	<b>16</b>		.00

