



Instructions for Form IT-215

Claim for Earned Income Credit

IT-215-I

New York State • New York City

General information

Noncustodial Parent New York State Earned Income Credit

For tax years beginning on or after January 1, 2006, and before January 1, 2013, New York State full-year residents who are noncustodial parents and pay child support may be eligible for the noncustodial parent New York State earned income credit. This credit may be claimed instead of the New York State earned income credit. See Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, for further information on this credit.

Who qualifies

To qualify for the **New York State earned income credit** (NYS EIC) you must have claimed the federal earned income credit for tax year 2010.

To qualify for the **New York City earned income credit** (NYC EIC) you must:

- have been a full-year or part-year resident of New York City for 2010; **and**
- have claimed the federal earned income credit for 2010.

Note: Because of the different methods for computing the two credits (NYS EIC and NYC EIC), if you qualify for the NYC EIC, you may end up with a NYC EIC amount even if you do not end up with a NYS EIC amount (line 16 of Form IT-215). Be sure to complete **Worksheet C, New York City earned income credit**, on page 3 to compute your NYC EIC.

If you are a resident or part-year resident, you may qualify for a refund of any earned income credit in excess of your tax liability. Nonresidents of New York State **do not** qualify for a refund of the NYS EIC.

How to claim the credit

To claim the **NYS EIC**, you must complete Form IT-215 using the information from your federal return, worksheets, and, if applicable, the federal earned income credit line instructions. You must file Form IT-215 with your 2010 New York State income tax return.

To claim the **NYC EIC**, you must:

- complete Form IT-215, using the information from your federal return, worksheets, and, if applicable, the federal earned income credit line instructions;
- complete **Worksheet C, New York City earned income credit**, on page 3; **and**
- file Form IT-215 with your 2010 New York State income tax return if you qualify for the credit(s).

Line instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

All resident, nonresident, and part-year resident filers complete lines 1 through 17 as applicable.

All part-year New York State resident filers must also complete lines 18 through 26.

All New York City residents and part-year residents must also complete lines 27 and 28.

Line 1 — You must have claimed the federal earned income credit for 2010 in order to claim the New York State and New York City earned income credits.

Line 2 — You cannot claim the New York State and New York City earned income credits if your investment income is more than \$3,100. For most people, investment income is the total amount of:

- taxable interest (from line 8a of federal Form 1040 or 1040A);
- tax-exempt interest (from line 8b of federal Form 1040 or 1040A);
- ordinary dividends income (from line 9a of federal Form 1040 or 1040A); **and**
- capital gain net income from line 10 of Form 1040A or line 13 of Form 1040 (if more than zero).

For additional information on what qualifies as investment income, see **federal** Publication 596, *Earned Income Credit*.

Line 3 — File Form IT-215 with your 2010 New York State income tax return. If you have already filed your return, you must file an amended return to claim the credit.

Form IT-215 cannot be filed by itself. You **must** file this claim with a return.

Line 4 — If you claimed qualifying children on your 2010 federal Schedule EIC, list the same children (up to three) in the spaces provided on line 4 of Form IT-215. If you claimed more than three qualifying children on your 2010 federal Schedule EIC, enter the required information for three qualifying children in the spaces provided on the form and attach a statement to your return with the required identifying information for each additional child. Be sure to include your name and social security number (SSN) on your attachment.

Caution: To be eligible to claim the New York State and New York City earned income credits, you must provide a correct and valid SSN for each child listed on line 4, and on an attached statement, if any.

If you have applied for a SSN by filing federal Form SS-5 with the Social Security Administration, but you have not received it by your return due date:

- 1) File Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, requesting an automatic extension of time to file. (This extension does not give you any extra time to pay any tax owed. You should pay any New York taxes you expect to owe to avoid interest or penalty charges. For more information, see Form IT-370.) **or**
- 2) File your return on time without claiming the earned income credits and do not attach Form IT-215. After receiving the SSN, file an amended NYS return and claim the credit(s).

Be sure to mark an **X** in the box under the heading *Full-time student* if your child was born before 1992, was a full-time student under 24, and was younger than you (or your spouse, if filing jointly). Mark an **X** in this box **only** if you marked the **Yes** box on your 2010 federal Schedule EIC, line 4a.

Be sure to mark an **X** in the box under the heading *Person with disability* if your child was born before 1992 and was permanently disabled during any part of 2010. Mark an **X** in this box **only** if you marked the **Yes** box on your 2010 federal Schedule EIC, line 4b.

Line 6 — Complete Worksheet A below to determine the amount to enter on line 6.

Worksheet A	
Wages, salaries, tips, etc.	
1. Enter the amount from federal Form 1040EZ, line 1; Form 1040A, line 7; or Form 1040, line 7;	
or	
if you are a member of the clergy or a church employee who checked the Yes box in step 5, line 1, of the federal Form 1040 instructions for lines 64a and 64b, enter the amount from the first space of step 5, line 2, of the Form 1040 instructions	
1. _____	_____
2. Enter the amount, if any , from federal Form 1040EZ, line 9b; Form 1040A line 41b; or Form 1040, line 64b	_____
2. _____	_____
3. Add lines 1 and 2. Enter here and on Form IT-215, line 6.	3. <input style="width: 100px; height: 20px;" type="text"/>

Line 7 — If you received a taxable scholarship or fellowship grant that was not reported on a federal Form W-2, if you were paid an amount as an inmate in a penal institution for work, or if you received an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (this amount may be shown on your wage and tax statement(s) federal Form W-2, box 11), enter the amount from your federal Form 1040A instructions for line 41a, or from your federal Form 1040 instructions for line 64a, the amount in the second space (the *subtract* line) of step 5, line 2.

Line 8 — *Business income or loss* applies only to **federal** Form 1040 filers. Enter the amount of business income or loss from your federal Form 1040 instructions, *Earned Income Credit Worksheet B*, the total of lines 1e, 2c and 3. Use a minus sign to show a loss or a negative amount. Be sure to enter your employer identification number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity doesn't have an EIN, enter your social security number.

Line 10 — This amount can be found on the appropriate line of your **federal** return.

Line 11 — For 2010, the NYS EIC is 30% (.30) of the federal earned income credit reduced by any household credit allowed. The rate has already been filled in for you.

Line 12 — This amount represents your NYS EIC **before** it has been reduced by the amount of household credit allowed.

If the amount on line 12 is more than zero, and you are a full-year or part-year New York City resident, be sure to complete **Worksheet C, New York City earned income credit**, on page 3 to compute your NYC EIC. Enter the amount of your NYC EIC on Form IT-215, line 27.

Lines 13, 14, and 15 — Form IT-150 filers, continue with line 13. Form IT-201 or IT-203 filers, complete **Worksheet B** on the back of Form IT-215. Then continue with line 13.

Line 16 — Allowable New York State earned income credit.

For filing status ①, ②, ④, or ⑤

- **Residents** — Enter the line 16 amount on Form IT-150, line 40, or Form IT-201, line 65.
- **Nonresidents** — Enter the line 16 amount on Form IT-203, line 43.
- **Part-year residents** — Enter the line 16 amount on Form IT-203, line 43, and continue on line 18.

For filing status ③, Married filing separate return

- The line 16 amount represents both spouses' combined (total) NYS EIC. You must complete line 17 and indicate the amount of line 16 that you are claiming.

Line 17 — Complete this line **only** if your filing status is ③, *Married filing separate return*. See the instructions for Form IT-150, IT-201, or IT-203 to determine your filing status.

Show the portion of line 16 that you are claiming as your share of the NYS EIC, and follow the appropriate instructions below. Remember, while the NYS EIC can be split in any manner you and your spouse agree to, the combined amount of both spouses' New York State credits cannot be more than the amount on line 16.

- **Residents** — Enter the line 17 amount on Form IT-150, line 40, or Form IT-201, line 65.
- **Nonresidents** — Enter the line 17 amount on Form IT-203, line 43.
- **Part-year residents** — Enter the line 17 amount on Form IT-203, line 43, and continue on line 18.

Part-year New York State residents only

Lines 18 through 26 need to be completed **only** by part-year New York State residents claiming the NYS EIC who are filing Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for this year. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-ATT, *Other Tax Credits and Taxes*, or their instructions (Form IT-203-I).

The NYS EIC must first reduce your tax liability to zero before the remaining excess NYS EIC is eligible to be refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

Line 25 — Divide line 23 by line 24 and round the result to the fourth decimal place. (Do not enter more than 100% (1.0000) even if your actual result is more than 100%.) If the result is zero percent (0%), you have no remaining excess earned income credit available to be refunded. Do not complete line 26.

Line 26 — If line 25 is greater than 0%, multiply line 22 by line 25. Enter the line 26 amount on Form IT-203-ATT, line 10, and attach Form IT-215 to your Form IT-203. This amount represents the refundable portion of your part-year resident NYS EIC.

Instructions for completing Worksheet B

Line 2 — Enter the amount from Form IT-112-R, *New York State Resident Credit*, line 30, or Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*, line 46.

Line 3 — Enter the amount of your **available** accumulation distribution credit. This amount may be greater than your accumulation distribution credit claimed on Form IT-201-ATT, line 1, or Form IT-203-ATT, line 2.

(continued)

**Instructions for completing Worksheet C,
New York City earned income credit, below:**

Line 1 — You must have claimed the federal earned income credit for 2010 and have completed Form IT-215 in order to claim the NYC EIC. Because of the different methods in computing the two credits (NYS EIC and NYC EIC), if you qualify for the NYC EIC, you will end up with an NYC EIC amount even if you do not end up with an NYS EIC amount (line 16 of Form IT-215 is 0).

Line 4 — Complete this line only if your New York City filing status is *Married filing separate return*. See the instructions for Form IT-150, IT-201, or IT-203 to determine your filing status.

Remember that while the NYC EIC can be split in any manner you and your spouse agree to, the combined amount of both spouses' New York City credits cannot be more than the amount on line 3. **If you are a full-year New York City resident, enter this amount on Form IT-215, line 27; also enter on Form IT-150, line 45, or on Form IT-201, line 70. If you are a part-year New York City resident, continue with line 5.**

Lines 6 and 7 — Part-year New York City residents must also enter these amounts on Form IT-215, line 28.

Note: If your filing status is married filing a joint return, you and your spouse had different New York City resident periods, and you are filing separate Forms IT-360.1, enter on lines 6 and 7 both spouses' combined (total) amounts from both Forms IT-360.1.

Worksheet C

New York City earned income credit
(Worksheet C instructions above)

1 Amount of federal EIC claimed (from Form IT-215, line 10; see instructions above)	1.	
2 NYC EIC rate 5% (.05)	2.	.05
3 Allowable NYC EIC (multiply line 1 by line 2)	3.	
<ul style="list-style-type: none"> • If your New York City filing status is <i>Married filing separate return</i>, also complete line 4 below. • Part-year New York City residents must also complete lines 5 through 9 below. • All others enter the line 3 amount on Form IT-215, line 27; also enter on Form IT-150, line 45, or on Form IT-201, line 70. 		
4 If your New York City filing status is <i>Married filing separate return</i> , the NYC EIC credit on line 3 above can be divided between spouses in any manner you wish. Enter on line 4 the amount of credit you are claiming.	4.	
<ul style="list-style-type: none"> • Part-year New York City residents must also complete lines 5 through 9 below. • All others enter the line 4 amount on Form IT-215, line 27; also enter on Form IT-150, line 45, or on Form IT-201, line 70. 		
(If your filing status is ② and you and your spouse had different New York City periods of residency, see the Worksheet C instructions above.)		
Part-year New York City residents only		
5 NYC EIC (from line 3 or line 4 above)	5.	
6 Enter the amount from Form IT-360.1, line 20, Column B ; also enter this amount on Form IT-215, line 28B	6.	
7 Enter the amount from Form IT-360.1, line 20, Column A ; also enter this amount on Form IT-215, line 28A	7.	
8 Divide line 6 by line 7 (round the result to four decimal places; cannot exceed 1.000)	8.	
9 Part-year NYC resident EIC (multiply line 5 by line 8). Enter this amount on Form IT-215, line 27; also enter on Form IT-201, line 70, or on Form IT-203-ATT, line 11.	9.	
Also complete line 28 on Form IT-215.		