



Instructions for Form IT-213

Claim for Empire State Child Credit



This form may be e-filed as an attachment to an e-filed return; you cannot e-file this form by itself.

General information

What is the Empire State child credit?

The Empire State child credit is available to full-year New York State residents (see *Spouses required to file separate New York State returns*) who (1) have a federal child tax credit or a federal additional child tax credit and a qualifying child **or** (2) meet certain income thresholds and have a qualifying child. For purposes of this credit, a *qualifying child* is a child who qualifies for the federal child tax credit and is at least four years of age. If the credit exceeds your tax for the tax year, the excess credit will be refunded without interest.

How do I claim the Empire State child credit?

File Form IT-213 with your original 2006 New York State income tax return.

If you have already filed your original return, file Form IT-213 by itself, and mail your form to **State Processing Center, PO Box 61000, Albany NY 12261-0001**.

If you need information about using a private delivery service instead of the U.S. Postal Service, see the instructions for your return.

If you have not previously filed your income tax return for 2006, you **must** file this claim with your return.

Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Attach **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

Filing in your tax forms

For complete information on how to fill in New York State scannable income tax forms, see the instructions for Form IT-150 or Form IT-201.

Also see the instructions for the above returns for the *Privacy notification*, *Paid preparer's signature*, or if you need help contacting the Tax Department.

Specific instructions

Step 2 — Determine eligibility

Complete lines 1 through 5.

Line 4 — Enter the number of children who qualify or would qualify for the federal child tax credit (see the instructions for federal Form 1040A, line 33, or Form 1040, line 53).

Step 3 — Enter child information

Enter the required information for each child included on line 4. If you have more than six children, complete the required information for the additional children on Form IT-213-ATT, *Child Information for Empire State Child Credit*. Enter your name and social security number on Form IT-213-ATT, and attach it to Form IT-213.



Caution: To be eligible to claim the Empire State child credit, you must provide a correct and valid social security number (SSN) for each child listed on your claim. If the Internal Revenue Service (IRS) has issued you an individual taxpayer identification number (ITIN) because either you or a child listed on Form IT-213 or Form IT-213-ATT is a resident or nonresident alien, enter this ITIN in place of the SSN.

If you have applied for an SSN by filing federal Form SS-5 with the Social Security Administration or you have applied for an ITIN by filing federal Form W-7 with the IRS, but you have not received your SSN or ITIN by the due date of your return, you can do one of the following:

1. File Form IT-370 requesting an automatic extension of time to file until October 15, 2007.
2. File your return on time without claiming the Empire State child credit, and **do not attach** Form IT-213 to your return. After receiving the SSN or ITIN, file Form IT-213 and claim the credit.

Step 5 — Spouses required to file separate New York State returns

If you filed a joint federal return but are required to file separate New York State returns because you were a full-year New York State resident for 2006 and your spouse was a part-year resident or nonresident for 2006, the credit may be claimed by either spouse or may be divided in any manner you wish. Form IT-213 must be completed by the spouse who is the New York State resident and must include both spouses' names and social security numbers. The resident spouse's name and social security number must be listed first on Form IT-213. You must enter **0** on line 17 if the part-year resident or nonresident spouse is claiming the entire line 16 amount. You must enter **0** on line 18 if the resident spouse is claiming the entire line 16 amount. Attach a copy of Form IT-213, and, if applicable, a copy of Form IT-213-ATT to each spouse's New York State income tax return. However, you do not need to attach a copy of Form IT-213 to the part-year resident or nonresident spouse's Form IT-203 if you entered **0** on line 18.