



Claim for Empire State Child Credit

Tax Law – Section 606(c-1)

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

Step 1 – Enter identifying information

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

Step 2 – Determine eligibility

- Were you (and your spouse if filing a joint New York State return) New York State residents for **all** of 2021? 1 Yes No
If you marked an **X** in the **No** box, **stop**; you do not qualify for this credit.
- Did you claim the federal child tax credit, additional child tax credit, or credit for other dependents in 2021? 2 Yes No
- Is your NY recomputed federal adjusted gross income on Form IT-201, line 19a (*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 widow(er); **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.
- 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
- Enter the number of children from line 4 that were **at least four but less than 17** years of age on December 31, 2021 5
If you entered **0** on line 5, **stop**; you do not qualify for this credit (*see instructions*).

Step 3 – Enter child information

List below the name, SSN or individual taxpayer identification number (ITIN), and date of birth for each child included on line 4.

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 (*see instructions*).



Step 4 – Compute credit

If you answered **Yes** to question 2, you must complete Worksheet A or B and Worksheet C beginning on page 2 of the instructions before you continue with line 6.

If you answered **No** to question 2, skip lines 6 through 12, and enter **0** on line 13; continue with line 14.

Whole dollars only

- 6 Enter the amount from Worksheet A, line 10 or Worksheet B, line 13 (see instructions) **6** .00
- 7 Enter your additional child tax credit amount from Worksheet C (see instructions) **7** .00
- 8 Add lines 6 and 7 **8** .00

If the amount on line 8 is zero, skip lines 9 through 12, and enter **0** on line 13; continue with line 14.
 If the amount on line 8 is more than zero, continue with line 9.

- 9 Enter the number of children from line 4 **9**
- 10 Divide line 8 by line 9 **10** .00
- 11 Enter the number of children from line 5 **11**
- 12 Multiply line 10 by line 11 **12** .00
- 13 Multiply line 12 by 33% (.33) **13** .00

If you marked the **No** box on line 3, skip lines 14 and 15, and enter the amount from line 13 on line 16.

All others continue with line 14.

- 14 Enter the number of children from line 5 **14**
- 15 Multiply line 14 by 100 **15** .00
- 16 Empire State child credit (enter the amount from line 13 or line 15, whichever is greater) **16** .00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 17 and 18. All others enter the line 16 amount on Form IT-201, line 63.

Step 5 – Spouses required to file separate New York State returns (see instructions)

- 17 Enter the full-year resident spouse's share of the line 16 amount; **do not leave line 17 blank** **17** .00
 Enter here and on Form IT-201, line 63.
- 18 Enter the part-year resident or nonresident spouse's share of the line 16 amount;
do not leave line 18 blank **18** .00
 Enter the line 18 amount and code **213** on Form IT-203-ATT, line 12.

