



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 or additional child tax credit? 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 or additional child tax credit (see instructions) 4
- 5 Enter the number of qualifying children who have an individual taxpayer identification number (ITIN) and those without an SSN by the due date of the return (see instructions) 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)	6		.00
7 Enter your additional child tax credit amount from Worksheet B (see instructions)	7		.00
8 Add lines 6 and 7	8		.00
9 Multiply line 8 by 33% (.33)	9		.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	10	<input type="text"/>	
11 Enter the number of children from line 5	11	<input type="text"/>	
12 Add lines 10 and 11	12	<input type="text"/>	
13 Multiply line 12 by 100	13		.00
14 Empire State child credit (enter the amount from line 9 or line 13, whichever is greater)	14		.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; do not leave line 15 blank Enter here and on Form IT-201, line 63.	15		.00
16 Enter the part-year resident or nonresident spouse's share of the line 14 amount; do not leave line 16 blank Enter the line 16 amount and code 213 on Form IT-203-ATT, line 12.	16		.00

