



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 married filing joint return;
 - \$75,000 or less and your filing status is single, head of household, or qualifying surviving spouse; **or**
 - \$55,000 or less and your filing status is 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 **with an SSN or ITIN** who qualify for the federal child tax credit, additional child tax credit, or credit for other dependents (*see instructions*) 4

Enter qualifying child information

List below the name, SSN or ITIN, and date of birth for each qualifying child included on line 4. **Failure to enter information for each qualifying child may result in a denial or delay the processing of your return.**

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 marked **Yes** to question 2 and entered a number on line 4, you must complete Worksheets A and B in the instructions before you continue with line 5.

If you marked **No** to question 2, skip lines 5 through 7, and enter **0** on line 8; continue with line 9.

Whole dollars only

- 5 Enter the amount from Worksheet A, line 13 (see instructions) **5** .00
- 6 Enter your additional child tax credit amount from Worksheet B (see instructions) **6** .00
- 7 Add lines 5 and 6..... **7** .00
- 8 Multiply line 7 by 33% (.33) **8** .00

If you marked the **No** box on line 3, skip line 9, and enter the amount from line 8 on line 10.

All others continue with line 9.

- 9 Multiply line 4 by 100 **9** .00
- 10 Empire State child credit (enter the amount from line 8 or line 9, whichever is greater)..... **10** .00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 11 and 12. All others enter the line 10 amount on Form IT-201, line 63.

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

- 11 Enter the full-year resident spouse's share of the line 10 amount; **do not leave line 11 blank** **11** .00
Enter here and on Form IT-201, line 63.
- 12 Enter the part-year resident or nonresident spouse's share of the line 10 amount;
do not leave line 12 blank **12** .00
Enter the line 12 amount and code **213** on Form IT-203-ATT, line 12.

