



Claim for Noncustodial Parent New York State Earned Income Credit

New York State Earned Income Credit • New York City Earned Income Credit
Tax Law - Section 606(d-1)

Submit this form with Form IT-201.

Name(s) as shown on return	Your Social Security number
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The noncustodial parent New York State earned income credit (noncustodial EIC) may be claimed instead of the New York State earned income credit (NYS EIC). If you claimed a federal earned income credit, calculate both the noncustodial EIC (Schedule A) and the NYS EIC (Schedule B) on Form IT-209 to determine which credit is more beneficial to you. You cannot claim both the noncustodial EIC and the NYS EIC.

Schedule A: Noncustodial parent New York State earned income credit (noncustodial EIC)

Part 1: Eligibility

If you answer **No** to any question on lines 1 through 6, you do not qualify for the noncustodial EIC. However, if you claimed a federal EIC, you may be eligible to claim the New York State earned income credit on Form IT-215, *Claim for Earned Income Credit*. See instructions.

- 1 Were you a full-year resident of New York State? **1** Yes ☐ No ☐
If **No, stop**; you do not qualify for this credit.
- 2 Were you age 18 or older as of December 31? **2** Yes ☐ No ☐
If **No, stop**; you do not qualify for this credit.
- 3 Were you the parent of a child who **did not** reside with you **and** was under the age of 18 on December 31? ... **3** Yes ☐ No ☐
If **No, stop**; you do not qualify for this credit.
If **Yes**, list up to three children who did not reside with you in the spaces below (*see instructions*).

First name	MI	Last name	Suffix	Relationship	Social Security number	Date of birth (mmddyyyy)

- 4 Did you have a child support order payable through a New York State Support Collection Unit (SCU) for at least one-half of the tax year? **4** Yes ☐ No ☐
If **No, stop**; you do not qualify for this credit.
- 5 For the tax year, have you paid an amount in child support equal to or more than the amount due for every order requiring you to make child support payments? **5** Yes ☐ No ☐
If **No, stop**; you do not qualify for this credit.
- 6 Is your federal AGI from Form IT-201, line 19, less than \$50,434? **6** Yes ☐ No ☐
If **No, stop**; you do not qualify for this credit.
- 7 Do you (and your spouse if filing a joint return) have a Social Security number that allows you to work or is valid for federal earned income tax purposes? (*see instructions*) **7** Yes ☐ No ☐
If **No, stop**; you do not qualify for this credit, the NYS EIC, or the NYC EIC.
- 8 Is your federal filing status *Married filing separately* and do you meet the requirements to be considered unmarried for the purposes of the earned income credit? **8** Yes ☐ No ☐
If **Yes**, see instructions.
- 9 Are you filing federal Form 2555 (relating to foreign earned income)? **9** Yes ☐ No ☐
If **Yes, stop**; you do not qualify for this credit, the NYS EIC, or the NYC EIC.
- 10 Is your investment income greater than \$11,950? (*see instructions*) **10** Yes ☐ No ☐
If **Yes, stop**; you do not qualify for this credit, the NYS EIC, or the NYC EIC.



Part 2: Claiming the credit

- 11** Have you already filed your New York State income tax return?..... **11** Yes ☐ No ☐
 If **Yes**, you must file an amended return to claim this credit, the NYS EIC, or NYC EIC.
- 12** Do you want the Tax Department to calculate your noncustodial EIC and NYS EIC and give you the greater of the two? **12** Yes ☐ No ☐
 If **Yes**, complete lines 13 through 17 (also complete lines 33 and 34 if you claimed the federal EIC, and lines 46 and 47 if you are a New York City part-year resident).
 If **No**, complete lines 13 through 32 (also complete lines 33 through 43 if you claimed the federal EIC, and lines 44 through 47 if you are a New York City resident or part-year resident).

Part 3: Earned income

- | | | Whole dollars only |
|---|-----------|--------------------|
| 13 Wages, salaries, tips, etc. from Worksheet A , line 5, in the instructions | 13 | .00 |
| 14 Earned income adjustment (<i>see instructions</i>) | 14 | .00 |
| 15 Business income or loss from Worksheet B , line 4, in the instructions | 15 | .00 |
- Employer identification number (*see instr.*)
- The amount on line 15 is a (*mark an X in one box*): ☐ profit -or- ☐ loss
- 16** Total earned income (*If line 15 is a profit, subtract line 14 from line 13, and then add line 15. If line 15 is a loss, subtract line 14 from line 13, and then subtract line 15.*) **16** .00
 If line 16 is zero or less, **stop**; you do not qualify for this credit.
- 17** Enter your federal AGI from Form IT-201, line 19 **17** .00

Part 4: Credit calculation**Credit calculated at 20% of federal EIC with one qualifying child**

- 18** Find the line 16 amount (*Total earned income*) in the EIC tables (in the instructions), and enter the amount from **column a** **18** .00
- 19** Are the amounts on lines 16 and 17 the same? **19** Yes ☐ No ☐
 If **Yes**, skip lines 20 and 21, and enter the line 18 amount on line 22.
 If **No**, continue on line 20.
- 20** Is the amount on line 17 less than \$23,350? **20** Yes ☐ No ☐
 If **Yes**, skip line 21, and enter the line 18 amount on line 22.
 If **No**, continue on line 21.
- | | | |
|--|-----------|-----|
| 21 Find the line 17 amount in the EIC tables (in the instructions), and enter the amount from column a | 21 | .00 |
| 22 Enter the amount from line 18 or line 21, whichever is less | 22 | .00 |
| 23 Noncustodial EIC rate 20% (.20) | 23 | .20 |
- 24** Noncustodial EIC (*multiply line 22 by line 23*) **24** .00

Credit calculated at 2.5 times the federal EIC without a qualifying child

- 25** Find the line 16 amount (*Total earned income*) in the EIC tables (in the instructions).
 (*If your NYS filing status is Married filing joint return, enter the amount from column c. All other filing statuses, enter the amount from column b.*) **25** .00
- 26** Are the amounts on lines 16 and 17 the same? **26** Yes ☐ No ☐
 If **Yes**, skip lines 27 and 28, and enter the line 25 amount on line 29.
 If **No**, continue on line 27.



Part 4: Credit calculation (continued)

- 27** Is the amount on line 17 less than \$10,650 (\$17,750 if your filing status is *Married filing joint return*)? **27** Yes ☐ No ☐
If **Yes**, skip line 28, and enter the line 25 amount on line 29.
If **No**, continue on line 28.
- 28** Find the line 17 amount in the EIC tables (in the instructions).
(If your NYS filing status is *Married filing joint return*, enter the amount from **column c**.
All other filing statuses, enter the amount from **column b**.) **28**00
- 29** Enter the amount from line 25 or line 28, whichever is less **29**00
- 30** Noncustodial EIC factor (2.5) **30** **2.50**
- 31** Noncustodial EIC calculation (multiply line 29 by line 30) **31**00
- 32** Noncustodial EIC (enter the greater of line 24 or line 31; see instructions) **32**00

Schedule B: New York State earned income credit (NYS EIC)

- 33** Did you claim the federal EIC? **33** Yes ☐ No ☐
If **No, stop**; you do not qualify for the NYS EIC (see the line 32 instructions).
If **Yes**, continue on line 34.
- 34** Did you claim qualifying children on your **federal** Schedule EIC? **34** Yes ☐ No ☐
If **No**, continue on line 35.
If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC.
Note: The children listed below must **not** be the same children as those you listed at line 3 on page 1.

	First name	MI	Last name	Suffix	Relationship
1st Child					
	No. of months lived with you	Full-time student* <input type="checkbox"/>	Person with disability* <input type="checkbox"/>	Social Security number	Date of birth (mmddyyyy)
2nd Child					
	No. of months lived with you	Full-time student* <input type="checkbox"/>	Person with disability* <input type="checkbox"/>	Social Security number	Date of birth (mmddyyyy)
3rd Child					
	No. of months lived with you	Full-time student* <input type="checkbox"/>	Person with disability* <input type="checkbox"/>	Social Security number	Date of birth (mmddyyyy)

* Mark an **X** in these boxes **only** if you checked **Yes** in the same box on your federal Schedule EIC (box 4a or 4b).

- 35** Amount of federal EIC claimed (from federal Form 1040, line 27a) **35**00
- 36** NYS EIC rate 30% (.30) **36** **.30**
- 37** Tentative NYS EIC (multiply line 35 by line 36) **37**00



Schedule B: New York State earned income credit *(continued)*

38 Complete lines 38a through 38e, and enter the line 38e amount on line 38 **38**00

38a Amount from Form IT-201, line 39	38a00
38b Resident credit <i>(see instructions)</i>	38b00
38c Accumulation distribution credit <i>(see instructions)</i>	38c00
38d Add lines 38b and 38c	38d00
38e Subtract line 38d from line 38a <i>(if line 38d is more than line 38a, enter 0; also enter this amount on line 38 above)</i>	38e00

39 Enter the amount from line 38 **39**00

40 New York State household credit (from Form IT-201, line 40) **40**00

41 Enter the amount from line 39 or line 40, whichever is less **41**00

42 Allowable NYS EIC *(subtract line 41 from line 37)* **42**00

43 Noncustodial EIC *(enter the amount from line 32)* **43**00

You can only claim the NYS EIC from line 42 or the noncustodial EIC from line 43. **You cannot claim both.**

If line 42 is greater than line 43, enter the line 42 amount on Form IT-201, line 65.

If line 43 is greater than line 42, enter the line 43 amount on Form IT-201, line 66.

Schedule C: New York City earned income credit (NYC EIC) for NYC full-year and part-year residents

Caution: You **must** be a full-year or part-year New York City resident **and** have claimed the federal EIC to claim the NYC EIC.

44 Were you a resident of New York City?..... **44** Yes ☐ No ☐
If **No, stop**; you do not qualify for the NYC EIC.

45 New York City EIC: Enter amount from **Worksheet C** in the instructions here and on Form IT-201, line 70. Part-year New York City residents must also complete lines 46 and 47 below **45**00

46 Part-year New York City AGI: Enter the amount from **Worksheet C**, line 7 **46**00

47 Part-year New York City AGI: Enter the amount from **Worksheet C**, line 6 **47**00

