



Instructions for Form IT-213

Claim for Empire State Child Credit

IT-213-I

New for 2025

For tax year 2025 New York State has decoupled from the federal child tax credit. The New York State credit is now \$1,000 for each qualifying child under four years old and \$330 for each qualifying child at least age 4 but less than 17 years old, subject to income limitations.

General information

The Empire State child credit is available to full year residents who have at least one qualifying child.

For the purposes of this credit, a *qualifying child*:

- is your child, sibling, stepsibling, or a descendant of any such individual; this includes stepchild, eligible foster child, adopted child, or a child placed with you for legal adoption by you,
- lived with you for more than half the year,
- is under 17 years old on December 31,
- did not provide over half of their own support,
- has not filed a joint return, (or files only to claim a refund of withholding or estimated tax paid), **and**
- is a citizen or national of the United States or an individual with an individual taxpayer identification number issued by the Internal Revenue Service.

Qualifying child of more than one person:

- If two or more taxpayers may claim a qualifying child, the child is the qualifying child of the parent. If a parent is not claiming the qualifying child, then the qualifying child is claimed by the taxpayer with the highest federal adjusted gross income.
- If the parents of the qualifying child are not filing a joint return, the child is considered the qualifying child of the parent that the child lived with for the longest amount of time during the year. If the child was with each parent for an equal amount of time, the child is considered the qualifying child of the parent with the highest federal adjusted gross income who files a return with New York State.
- If neither parent claims the qualifying child (but could have claimed the child), the child may be claimed by another taxpayer if the taxpayer's federal adjusted gross income is higher than that of the parent with the highest federal adjusted gross income.

Credit Calculation

The credit is equal to:

- \$1,000 per qualifying child **under** four years old, and
- \$330 per qualifying child at least four years old but **less than** 17 years old.

The credit amount will be reduced by \$16.50 for every \$1,000 your federal adjusted gross income exceeds the income threshold for your filing status below:

- married filing joint return - \$110,000;
- single, head of household, or qualifying surviving spouse - \$75,000; **or**
- married filing a separate return - \$55,000.

If you do not use the full amount of the credit against your tax liability this year, you may request a refund or apply the overpayment to next year's tax. The Tax Department will not pay interest on the refund or overpayment.

How to claim the credit

Submit Form IT-213 with your New York State income tax return.

Line instructions

Line 6: Round **down** the amount from Form IT-201, line 19 to the nearest \$1,000. If the amount is zero or less, enter **0**.

For example, decrease \$35,999 to \$35,000.

Line 9: Enter this amount on Form IT-201, line 63.

Note: If the amount is zero or less, you are not eligible to claim the Empire State child credit. Do not complete this form or submit it with your return.