



Claim for Family Tax Relief Credit

Submit this form with Form IT-201.

Name(s) as shown on return	Your social security number

Step 1 – Determine eligibility

- 1 Were you a New York State resident for **all** of 2016? 1 Yes No
If **No, stop**; you do not qualify for this credit.

- 2 Did you claim a dependent exemption for a child under age 17 on your return for 2016?..... 2 Yes No
If **No, stop**; you do not qualify for this credit.

- 3 Enter your New York adjusted gross income from Form IT-201, line 3300
If line 3 is less than \$40,000 or more than \$300,000, **stop**; you do not qualify for this credit.

- 4 Enter your line O amount from the *Tax liability worksheet (see instructions)*00
If line 4 is less than \$0, **stop**; you do not qualify for this credit.

- 5 If line 4 is \$0 or more, enter **350** here and on line 63a of Form IT-20100

Step 2 – Enter dependent information

List below the name including suffix (for example, Jr., Sr., III), social security number, and date of birth for each dependent claimed on your return. List the youngest first. If you are claiming more than 10 dependents, see instructions.

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



Instructions

General information

The New York State family tax relief credit is available to qualified taxpayers with dependent children under the age of 17. The credit is \$350 and is available through tax year 2016. If the credit exceeds your tax for the tax year, the excess credit will be refunded without interest.

Who qualifies?

To qualify for the family tax relief credit, you must meet all of these conditions for tax year 2016:

- You were a New York State resident for all of 2016.
- You had at least one dependent child who was younger than 17 (as of December 31, 2016).
- You had New York adjusted gross income between \$40,000 and \$300,000.
- You had a New York State tax liability after credits of zero or greater (see worksheet).

How do I claim the family tax relief credit?

Complete Form IT-114, *Claim for Family Tax Relief Credit*, and submit it with your New York State personal income tax return, Form IT-201.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Step 1 – Determine eligibility

Line 4 – Tax liability

Your tax liability is your New York State tax, less most credits. The following worksheet will calculate your liability for you.

Complete the *Tax liability worksheet* below to compute the amount to enter on line 4.

Tax liability worksheet

Form IT-114, line 4 amount

A Enter amount from Form IT-201, line 44	A _____
B Enter amount from Form IT-201-ATT, line 1	B _____
C Add lines A and B	C _____
D Enter amount from Form IT-216, line 14	D _____
E Enter amount from Form IT-201-ATT, line 13	E _____
F Enter amount from Form IT-201, line 63	F _____
G Enter amount from Form IT-201, line 65	G _____
H Enter amount from Form IT-201, line 66	H _____
I Enter amount from Form IT-201, line 67	I _____
J Enter amount from Form IT-201, line 68	J _____
K Enter amount from Form IT-201, line 69	K _____
L Enter amount from Form IT-201, line 70a	L _____
M Enter the total amount(s) of any property tax freeze or property tax relief credits	M _____
N Add lines D through M	N _____
O Subtract line N from line C. Enter here and on line 4	O <input style="width: 50px; height: 20px;" type="text"/>

Step 2 – Enter dependent information

If you have more than 10 children, list the additional names and the requested information in the same format on a separate sheet (be sure to include your name and social security number) and submit it with Form IT-114.

Caution: To be eligible to claim the family tax relief credit, you must provide a correct and valid social security number (SSN) for each child listed on your claim. If the Internal Revenue Service (IRS) has issued you an individual taxpayer identification number (ITIN) because your child listed on Form IT-114 is a resident alien, enter this ITIN in place of the SSN.

If you have applied for an SSN by filing federal Form SS-5 with the Social Security Administration or you have applied for an ITIN by filing federal Form W-7 with the IRS, but you have not received the SSN or ITIN by the due date of your return, you can do one of the following:

1. File IT-370 requesting an automatic extension of time to file your return until October 16, 2017.
2. File your return on time without claiming the family tax relief credit, and **do not submit** Form IT-114 with your return. After receiving the SSN or ITIN, file an amended NYS return and Form IT-114 to claim the credit.

