How do I claim the Empire State child credit?
You must file Form IT-213 with your New York State income tax return.

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

Step 2 – Determine eligibility
Complete lines 1 through 5.

Line 3 – For purposes of this credit, federal adjusted gross income means the NY recomputed FAGI entered on Form IT-201, line 19a, less any interest included on Form 1040 or Form 1040NR, line 2b, for Build America Bonds as defined in IRC section 54AA.

Line 4 – Enter the number of children who qualify for the federal child tax credit or additional child tax credit, and any child who was less than 17 years old on December 31, 2020, that qualifies for the federal credit for other dependents, whether or not you claimed the credit on your federal return (see the instructions for federal Form 1040 or Form 1040NR, line 19).

Note: If for federal income tax purposes your child is claimed as a dependent by your child’s noncustodial parent, you cannot claim that child for purposes of the Empire State child credit. Do not include that child on line 4.

Step 3 – Enter child information
Enter the name, including suffix (for example, Jr., Sr., III), SSN or ITIN, and date of birth for each child included on line 4. If you or your child’s SSN or ITIN was issued after the due date of the return (including extensions), you may claim only $100 per qualifying children, or $100 times the number of qualifying children, whichever is greater.

Caution: To be eligible to claim the Empire State child credit, you must provide a correct and valid Social Security number (SSN) or IRS individual taxpayer identification number (ITIN), for you and for each child listed on your Form IT-213. In addition, if you or your child’s SSN or ITIN was issued after the due date of the return (including extensions), you may claim only $100 per qualifying child. For more information, see Important Notice N-16-2, Changes to Federal and New York State Filing Requirements for New York Earned Income Credits and Empire State Child Credit.

Qualifying child
A qualifying child for purposes of the New York State Empire State child credit is a child who:

1. Is your son, daughter, stepchild, eligible foster child, brother, sister, half-brother, half-sister, or a descendent of any of them (for example, your grandson, niece, or nephew),
2. Was at least four but less than 17 years old on December 31, 2020,
3. Did not provide over half of his or her own support for 2020,
4. Lived with you for more than half of 2020,
5. Is claimed as a dependent on your federal income tax return,
6. Does not file a joint federal income tax return for 2020 (or files it only to claim a refund of withholding or estimated tax paid), and
7. Was a citizen, national, or resident alien of the United States.

If your child has an ITIN, that child must be considered a resident of the United States for federal income tax purposes, see IRS Publication 519, U.S. Tax Guide for Aliens, for more information.

If you are a U.S. citizen or U.S. National and your adopted child lived with you all year as a member of your household in 2020, that child meets condition (7) to be a qualifying child for the Empire State child credit.
**Worksheet A for Form IT-213, Line 6**

Do not use Worksheet A, but use Worksheet B instead, if on your 2020 federal income tax return you:
- claimed any of the following federal tax credits: adoption credit, mortgage interest credit, carryforward of District of Columbia first-time homebuyer credit, or residential energy efficient property credit; or
- excluded income from Puerto Rico; or
- were required to attach federal Form 2555 or Form 4563.

**Part 1**

1. Multiply the number of children from Form IT-213, line 4 by $1,000 and enter the result here .................................................. 1 __________

2. Enter your NY recomputed FAGI from Form IT-201, line 19a .................................................. 2 __________

3. Enter the amount shown below for your filing status .................................................. 3 __________
   - Married filing jointly - $110,000
   - Single, head of household, or qualifying widow(er) - $75,000
   - Married filing separately - $55,000

4. Is the amount on line 2 more than the amount on line 3?
   - No. Leave line 4 blank. Enter 0 on line 5 and go to line 6.
   - Yes. Subtract line 3 from line 2.
     If the result is not a multiple of $1,000, increase it to the next multiple of $1,000.
     For example, increase $425 to $1,000, increase $1,025 to $2,000. ................... 4 __________

5. Multiply the amount on line 4 by 5% (.05). Enter the result .................................................. 5 __________

6. Is the amount on line 1 more than the amount on line 5?
   - No. Stop here and enter 0 on Form IT-213, line 6 and 0 on Form IT-213, line 7.
   - Yes. Subtract line 5 from line 1. Enter the result and complete Part 2 .................................................. 6 __________

**Part 2**

7. Enter your 2020 federal tax (Form 1040 or Form 1040NR, line 18) .................................................. 7 __________

8. Are the amounts on Form IT-201 lines 19 and 19a the same?
   - Yes. Enter the following amounts from your 2020 federal income tax return, if applicable:
   - No. Recalculate the following credits claimed on your 2020 federal income tax return using your NY recomputed FAGI from Form IT-201, line 19a, instead of your federal adjusted gross income and enter the recalculated amounts, if applicable:
     - a Form 1040, Schedule 3, line 1 .................................................. a __________
     - b Form 1040, Schedule 3, line 2 .................................................. b __________
     - c Form 1040, Schedule 3, line 3 .................................................. c __________
     - d Form 1040, Schedule 3, line 4 .................................................. d __________
     - e Form 8910, Alternative Motor Vehicle Credit, line 15 .......... e __________
     - f Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit, line 23 .................................................. f __________
     - g Schedule R, Credit for the Elderly or the Disabled, line 22 .................................................. g __________

   Add lines a through g .................................................. 8 __________

9. Are the amounts on lines 7 and 8 the same?
   - Yes. Stop here. Enter 0 on Form IT-213, line 6.
   - No. Subtract line 8 from line 7. Enter the result here .................................................. 9 __________

10. Is the amount on line 6 more than the amount on line 9?
    - Yes. Enter the amount from line 9 here and on Form IT-213, line 6. 10 __________
    - No. Enter the amount from line 6 here and on Form IT-213, line 6.

If you answered Yes on line 9 or 10 above, complete Worksheet C – Additional child tax credit amount.
Use this worksheet, instead of Worksheet A, if you:
• claimed any of the following federal tax credits: adoption credit, mortgage interest credit, carryforward of District of Columbia first-time homebuyer credit, or residential energy efficient property credit; or
• excluded income from Puerto Rico; or
• filed federal Form 2555 or Form 4563.

**Part 1**
1. Multiply the number of children from Form IT-213, line 4 by $1,000 and enter the result here .......................... \[1\]
2. Enter your NY recomputed FAGI from Form IT-201, line 19a ................................................................. \[2\]
3. If you filed federal Form 1040, enter the total of any:
   • Exclusion of income from Puerto Rico, plus
   • Amounts from federal Form 2555, lines 45 and 50; and Form 4563, line 15.
   If you filed federal Form 1040NR, enter 0. \[3\]
4. Add lines 2 and 3. Enter the total  .................................................................................. \[4\]
5. Enter the amount shown below for your filing status ..................................................... \[5\]
   • Married filing jointly - $110,000
   • Single, head of household, or qualifying widow(er) - $75,000
   • Married filing separately - $55,000
6. Is the amount on line 4 more than the amount on line 5?
   - No. Leave line 6 blank. Enter 0 on line 7 and go to line 8.
   - Yes. Subtract line 5 from line 4.
     If the result is not a multiple of $1,000, increase it to the next multiple of $1,000. For example, increase $425 to $1,000, increase $1,025 to $2,000  \[6\]
7. Multiply the amount on line 6 by 5% (.05). Enter the result ................................................................. \[7\]
8. Is the amount on line 1 more than the amount on line 7?
   - No. Stop here. Enter 0 on Form IT-213, line 6 and 0 on Form IT-213, line 7.
   - Yes. Subtract line 7 from line 1. Enter the result and complete Part 2  ............... \[8\]

**Part 2**
9. Enter your 2020 federal tax (Form 1040 or Form 1040NR, line 18) ................................................................. \[9\]
10. Are the amounts on Form IT-201 lines 19 and 19a the same?
   - Yes. Enter the following amounts from your 2020 federal income tax return, if applicable:
   - No. Recalculate the following credits claimed on your 2020 federal income tax return using your NY recomputed FAGI from Form IT-201, line 19a, instead of your federal adjusted gross income and enter the recalculated amounts, if applicable:
   a. Form 1040, Schedule 3, line 1 ........................................ a
   b. Form 1040, Schedule 3, line 2 ........................................ b
   c. Form 1040, Schedule 3, line 3 ........................................ c
   d. Form 1040, Schedule 3, line 4 ........................................ d
   e. Form 8910, Alternative Motor Vehicle Credit, line 15 .... e
   f. Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit, line 23 ...................... f
   g. Schedule R, Credit for the Elderly or the Disabled, line 22 ........................................... g

Add lines a through g ........................................................................................................ \[10\]

(continued)
11 Did you claim any of the following federal credits on your 2020 federal income tax return?
   • Mortgage interest credit (federal Form 8396)
   • Adoption credit (federal Form 8839)
   • Residential energy efficient property credit (federal Form 5695, Part 1)
   • District of Columbia first-time homebuyer credit (federal Form 8859)
   No. Enter the amount from line 10.
   Yes. If you filed federal Form 2555, enter the amount from line 10. Otherwise, complete the Line 11 Worksheet below, to compute the amount to enter here 11

12 Subtract line 11 from line 9. Enter the result ................................................................. 12

13 Is the amount on line 8 of this worksheet more than the amount on line 12?
   No. Stop here. Enter the amount from line 8 here and on Form IT-213, line 6; and enter 0 on Form IT-213, line 7.
   Yes. Enter the amount from line 12 here and on Form IT-213, line 6; and complete Worksheet C. 13

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**Line 11 for Worksheet B**

Note: You will need your completed federal worksheets from IRS Publication 972, Child Tax Credit – For use in preparing 2020 Returns, to complete lines 2, 6, and 9 of this worksheet.

1 Enter the amount from line 8 of Worksheet B ................................................................. 1

2 Enter your earned income from the applicable IRS Publication 972, Earned Income Worksheet, line 7 plus any amount claimed on NY Form IT-558, line 4, code A-004, Exclusion for certain employer payments of student loans, if applicable 2

3 Is the amount on line 2 more than $3,000?
   No. Leave line 3 blank. Enter 0 on line 4 and go to line 5.
   Yes. Subtract $3,000 from the amount on line 2 and enter the result .......... 3

4 Multiply the amount on line 3 by 15% (.15) and enter the result ........................................ 4

5 Is the amount on line 1 of Worksheet B $3,000 or more?
   No.
   • If line 4 is zero, do not complete the rest of the worksheet. Instead, go back to Worksheet B and do the following: Enter the amount from line 10 on line 11 and complete lines 12 and 13.
   • If line 4 is more than zero, enter 0 on line 6 and go to line 7.
   Yes. If line 4 is equal to or more than line 1, enter 0 on line 6 and go to line 7. Otherwise, continue with line 6.

6 Enter the amount from your Publication 972, Line 14 Worksheet, line 11, if applicable .................. 6

7 Enter the larger of line 4 or line 6 .................................................................................... 7

8 Is the amount on line 7 more than the amount on line 1?
   No. Subtract line 7 from line 1 and enter the result here. 8
   Yes. Enter 0.

9 If your Form IT-201, lines 19 and 19a match, enter the amount from your Publication 972, Line 14 Worksheet, line 15. If not, recalculate the applicable credits using your NY recomputed FAGI. 9

10 Enter the amount from line 10 of Worksheet B for Form IT-213, Line 6 .................................. 10

11 Add lines 9 and 10, enter the result here and on line 11 of Worksheet B for Form IT-213, Line 6 .................. 11
Line 7 – If you answered Yes on Worksheet A, line 9 or line 10; or Worksheet B, line 13; complete Worksheet C – Additional child tax credit amount, to compute the amount to enter on line 7.

Worksheet C – Additional child tax credit amount

- You must complete Worksheet A or B, whichever is applicable, before completing Worksheet C.
- If the amount from Worksheet A, line 6, or Worksheet B, line 8, is zero, do not complete Worksheet C. Go to IT-213, skip lines 8 through 13 and continue with line 14.
- If you filed federal Form 2555, stop here; do not complete Worksheet C. Enter 0 on Form IT-213, line 7.
- You will need your completed 2020 federal Schedule 8812, Child Tax Credit, to complete this worksheet.

1 Enter the amount from Worksheet A, line 6, or Worksheet B, line 8, whichever is applicable ..........................

2 Enter the amount from Form IT-213, line 6 ..................................................................................................
   • If the amount on line 2 is greater than or equal to the amount on line 1, stop here; you do not qualify for the additional child credit. Enter 0 on Form IT-213, line 7.
   • If the amount on line 2 is less than the amount on line 1, go to line 3.

3 Subtract line 2 from line 1. Enter the result here ..................................................................................

4a Earned income (from federal Schedule 8812, line 6a) plus any amount claimed on NY Form IT-558, line 4, code A-004, Exclusion for certain employer payments of student loans, if applicable .............................................

4b Nontaxable combat pay (from federal Schedule 8812, line 6b) .........................................................

5 Is the amount on 4a more than $3,000?
   ☐ No. Leave line 5 blank and enter 0 on line 6.
   ☐ Yes. Subtract $3,000 from the amount on line 4a. Enter the result on line 5 .......................................

6 Multiply the amount on line 5 by 15% (.15). Enter the result ..................................................................

7 Do you have three or more children (from Form IT-213, line 4)?
   ☐ No. Stop here and enter the smaller of line 3 or 6 on Form IT-213, line 7.
   ☐ Yes.
      • If line 6 is equal to or more than line 3, stop here and enter the amount from line 3 on Form IT-213, line 7.
      • If line 6 is less than line 3, enter the amount from your federal Schedule 8812, line 13 here and continue with line 8 ..........................................................................................................

8 Enter the larger of line 6 or line 7 ............................................................................................................

9 Enter the smaller of line 3 or line 8 here and on Form IT-213, line 7 ..........................................................