

New York State Department of Taxation and Finance  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-78-(6)-I  
June 12, 1978

1978 Legislation  
Household Credit

Section 606(b) provides for a household credit to be allowed against New York Personal Income Tax for taxable years beginning on and after January 1, 1978. This credit added by Chapter 70, Laws of 1977 originally provided for a credit ranging from \$50.00 down to \$5.00.

Chapter 70 of the Laws of 1978 amends the amount of the credit allowed as follows:

If household gross income is	The credit shall be
less than \$5000	\$65.00
\$5000 but less than \$6000	50.00
\$6000 but less than \$7000	40.00
\$7000 but less than \$25000	35.00

"Household gross income" is the total New York adjusted gross income plus the total minimum taxable income of a household. A "household" means a husband and wife, a head of household, a surviving spouse or an individual who can not be claimed as a dependent on another taxpayer's return. A husband and wife computes their household gross income jointly whether filing jointly or separately. Each spouse is allowed one-half of the credit. The household gross income is computed as if each member of the household were a resident for the entire year. When a change of residence occurs, the credit is prorated for the resident period and the nonresident period.