



Changes to Federal and New York State Filing Requirements for New York Earned Income Credits and Empire State Child Credit

Amendments to the Internal Revenue Code (IRC) impose new identification number requirements on taxpayers claiming the federal earned income credit (EIC) and the federal child tax credit.

Effective for federal tax returns (including prior years' returns) filed after December 18, 2015, taxpayers will need an appropriate identification number (Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)) for themselves and their qualifying children by the due date of the return being filed (including extensions). The only acceptable identification number for the taxpayer to be eligible to claim the federal EIC is an SSN. However, either an SSN or ITIN may be used to claim the federal child tax credit. If a taxpayer or any child being claimed by the taxpayer does not have an appropriate identification number by the due date of the return (including extensions), the taxpayer may **not** file the return late (if not filed) or amend a return (if filed), for purposes of claiming the EIC or child tax credit.

Since New York State conforms to federal EIC eligibility rules, and partially conforms to the federal child tax credit requirements for the Empire State child credit, the following New York State forms are affected:

- Form IT-215, *Claim for Earned Income Credit*
- Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*
- Form IT-213, *Claim for Empire State Child Credit*

Form IT-215, *Claim for Earned Income Credit*, and Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*

To be eligible to claim the New York EIC credits (Form IT-215, *Claim for Earned Income Credit*, or Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*), taxpayers must have social security numbers (SSNs) for themselves and any qualifying children by the due date of their returns (including extensions). If a taxpayer or any child being claimed by the taxpayer does not have an SSN by the due date of the return (including extensions), the taxpayer may **not** file the return late (if not filed) or amend the return (if filed), for purposes of claiming the credit.

Form IT-213, *Claim for Empire State Child Credit*

When claiming the Empire State child credit, if a taxpayer or any child being claimed by the taxpayer does not have an SSN or ITIN by the due date of the return (including extensions), the taxpayer **may only claim** \$100 per qualifying child (amount from Form IT-213, line 15) and **cannot** claim the 33% of the federal child tax credit and federal additional child tax credit (amount from Form IT-213, line 13). If a taxpayer or any child being claimed by the taxpayer does not have an SSN or ITIN by the due date of the return (including extensions), the taxpayer may **not** file the return late (if not filed) or amend the return (if filed), for purposes of claiming the credit.

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.