



Claim for Noncustodial Parent New York State Earned Income Credit

New York State Earned Income Credit • New York City Earned Income Credit

Attach this form to Form IT-150 or IT-201.

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

The noncustodial parent New York State earned income credit (noncustodial EIC) may be claimed instead of the New York State earned income credit (NYS EIC). If you claimed a federal earned income credit for 2010, compute both the noncustodial EIC (Schedule A) and the NYS EIC (Schedule B) on Form IT-209 to determine which credit is more beneficial to you. You cannot claim both the noncustodial EIC and the NYS EIC.

Schedule A - Noncustodial parent New York State earned income credit (noncustodial EIC)

Part 1 - Eligibility

If you answer No to any question on lines 1 through 6, you do not qualify for the noncustodial EIC. However, if you claimed a federal EIC for 2010, you may be eligible to claim the New York State earned income credit on Form IT-215, Claim for Earned Income Credit. See instructions.

- 1 For 2010, were you a full-year resident of New York State?
2 Were you age 18 or older as of December 31, 2010?
3 Were you the parent of a child who did not reside with you in 2010 and was under the age of 18 on December 31, 2010?....

Table with 5 columns: First name and middle initial, Last name, Relationship, Social security number, Year of birth. Contains 3 empty rows for child information.

- 4 Did you have a child support order payable through a support collection unit for at least one-half of the tax year?
5 For 2010, have you paid an amount in child support equal to or more than the amount due for every order requiring you to make child support payments?
6 Is your federal AGI from Form IT-150, line 11, or Form IT-201, line 19, less than \$35,535?
7 Do you (and your spouse if filing a joint return) have a social security number that allows you to work or is valid for federal earned income tax purposes?
8 Is your federal filing status Married filing separately?
9 Are you filing federal Form 2555 or Form 2555-EZ (relating to foreign earned income)?
10 Is your investment income greater than \$3,100?



**Part 2 — Claiming the credit**

- 11** Have you already filed your 2010 New York State income tax return? ..... **11.** Yes  No   
 If **Yes**, you must file an amended return to claim this credit, the NYS EIC, or NYC EIC.
- 12** Do you want the Tax Department to compute your noncustodial EIC and NYS EIC and give you the greater of the two? ..... **12.** Yes  No   
 If **Yes**, complete lines 13 through 17 (also complete lines 33 and 34 if you claimed the federal EIC, and lines 46 and 47 if you are a New York City part-year resident).  
 If **No**, complete lines 13 through 32 (also complete lines 33 through 43 if you claimed the federal EIC, and lines 44 through 47 if you are a New York City resident or part-year resident).

**Part 3 — Earned income**

- |  | Dollars | Cents |
|--|---------|-------|
| <b>13</b> Wages, salaries, tips, etc. from <b>Worksheet A</b> , line 5, on page 2 of the instructions .....  |         |       |
| <b>14</b> If you were paid any amount for work while an inmate in a penal institution, <b>or</b> if you received a taxable scholarship or fellowship grant, or an amount as a pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan, <b>and</b> you included that amount on your Form IT-150 or Form IT-201, line 1, enter the amount here ( <i>see instructions</i> ) ..... |         |       |
| <b>15</b> Business income or loss from <b>Worksheet B</b> , line 4 (or, if you claimed the federal EIC, from your federal Form 1040 line instructions, <i>Worksheet B, Earned Income Credit</i> , lines 1e, 2c, and 3) .....   |         |       |
| Employer identification number ( <i>see instr.</i> ) • <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px; vertical-align: middle;"></span>   |         |       |
| Mark an <b>X</b> in the applicable box: ..... The amount on line 15 above is a • <input type="checkbox"/> profit or • <input type="checkbox"/> loss  |         |       |
| <b>16</b> Total earned income ( <i>If line 15 is a profit, subtract line 14 from line 13, and then add line 15. If line 15 is a loss, subtract line 14 from line 13, and then subtract line 15.</i> ) .....  |         |       |
| If line 16 is zero or less, <b>stop</b> ; you do not qualify for this credit.  |         |       |
| <b>17</b> Enter your federal AGI from Form IT-150, line 11, or Form IT-201, line 19 .....  |         |       |

**Part 4 — Credit computation**

**Credit computed at 20% of federal EIC with one qualifying child**

- 18** Find the line 16 amount (*Total earned income*) in the noncustodial EIC tables (beginning on page 4 of the instructions), and enter the credit amount from **column a** .....
- |  |            |  |   |  |
|--|------------|--|---|--|
|  | <b>18.</b> |  | . |  |
|--|------------|--|---|--|
- 19** Are the amounts on lines 16 and 17 the same? ..... **19.** Yes  No   
 If **Yes**, skip lines 20 and 21, and enter the line 18 amount on line 22.  
 If **No**, continue on line 20.
- 20** Is the amount on line 17 less than \$16,450? ..... **20.** Yes  No   
 If **Yes**, skip line 21, and enter the line 18 amount on line 22.  
 If **No**, continue on line 21.
- 21** Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 of the instructions), and enter the credit amount from **column a** .....
- |  |            |  |   |           |
|--|------------|--|---|-----------|
|  | <b>21.</b> |  | . |           |
|  | <b>22.</b> |  | . |           |
|  | <b>23.</b> |  | . | <b>20</b> |
- 24** Noncustodial EIC (*multiply line 22 by line 23*) .....
- |  |            |  |   |  |
|--|------------|--|---|--|
|  | <b>24.</b> |  | . |  |
|--|------------|--|---|--|

**Credit computed at 2.5 times the federal EIC without a qualifying child**

- 25** Find the line 16 amount (*Total earned income*) in the noncustodial EIC tables (beginning on page 4 of the instructions). (*If your NYS filing status is Ⓜ, Married filing joint return, enter the credit amount from column c. All other filing statuses, enter the credit amount from column b.*) .....
- |  |            |  |   |  |
|--|------------|--|---|--|
|  | <b>25.</b> |  | . |  |
|--|------------|--|---|--|
- 26** Are the amounts on lines 16 and 17 the same? ..... **26.** Yes  No   
 If **Yes**, skip lines 27 and 28, and enter the line 25 amount on line 29.  
 If **No**, continue on line 27.



**Part 4 – Credit computation** (continued)

**27** Is the amount on line 17 less than \$7,500 (\$12,500 if your filing status is ②, *Married filing joint return*)?..... **27.** Yes  No   
 If **Yes**, skip line 28, and enter the line 25 amount on line 29.  
 If **No**, continue on line 28.

**28** Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 of the instructions).  
 (If your NYS filing status is ②, Married filing joint return, enter the credit amount from **column c**.  
 All other filing statuses, enter the credit amount from **column b**.) ..... **28.**  .

**29** Enter the amount from line 25 or line 28, whichever is less ..... **29.**  .

**30** Noncustodial EIC factor (2.5) ..... **30.**  **2** .  **5 0**

**31** Noncustodial EIC calculation (multiply line 29 by line 30) ..... **31.**  .

**32** Noncustodial EIC (enter the greater of line 24 or line 31; see instructions) ..... **32.**  .

**Schedule B – New York State earned income credit (NYS EIC)**

**33** Did you claim the federal EIC for 2010?..... **33.** Yes  No   
 If **No, stop**; you do not qualify for the NYS EIC (see the line 32 instructions)  
 If **Yes**, continue on line 34.

**34** Did you claim qualifying children on your 2010 federal Schedule EIC?..... **34.** Yes  No   
 If **No**, continue on line 35.  
 If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC.

**Note:** The children listed below must **not** be the same children as those you listed at line 3 on page 1.

First name and middle initial	Last name	Relationship	Number of months lived with you	Full-time student*	Person with disability*	Social security number	Year of birth
		•		<input type="checkbox"/>	• <input type="checkbox"/>	• <input type="text"/>	• <input type="text"/>
		•		<input type="checkbox"/>	• <input type="checkbox"/>	• <input type="text"/>	• <input type="text"/>
		•		<input type="checkbox"/>	• <input type="checkbox"/>	• <input type="text"/>	• <input type="text"/>

\* Mark an **X** in these boxes **only** if you checked **Yes** in the same box on your 2010 federal Schedule EIC (box 4a or 4b).

**35** Amount of federal EIC claimed (from federal Form 1040EZ, line 9a; Form 1040A, line 41a; or Form 1040, line 64a) ..... **35.**  .

**36** NYS EIC rate 30% (.30) ..... **36.**  .  **3 0**

**37** Tentative NYS EIC (multiply line 35 by line 36) ..... **37.**  .

**38 Form IT-150 filers:** Enter the amount from Form IT-150, line 27 ..... **38.**  .   
**Form IT-201 filers:** Complete lines 38a through 38e, and enter the line 38e amount on line 38.

**38a** Amount from Form IT-201, line 39 ..... **38a.**  .   
**38b** Resident credit (see instructions) ..... **38b.**  .   
**38c** Accumulation distribution credit (see instructions) ..... **38c.**  .   
**38d** Add lines 38b and 38c ..... **38d.**  .   
**38e** Subtract line 38d from line 38a (if line 38d is more than line 38a, enter 0; also enter this amount on line 38 above) ..... **38e.**  .



**Schedule B – New York State earned income credit** *(continued)*

- 39 Enter the amount from line 38 on page 3 ..... **39.**  .
- 40 New York State household credit (from Form IT-150, line 28, or Form IT-201, line 40) ..... **40.**  .
- 41 Enter the amount from line 39 or line 40, whichever is less ..... **41.**  .
- 42 Allowable NYS EIC *(subtract line 41 from line 37)* ..... **42.**  .
- 43 Noncustodial EIC *(enter the amount from line 32)* ..... **43.**  .

You can only claim the NYS EIC from line 42 or the noncustodial EIC from line 43. **You cannot claim both.**

If line 42 is greater than line 43, enter the line 42 amount on Form IT-150, line 40, or Form IT-201, line 65.

If line 43 is greater than line 42, enter the line 43 amount on Form IT-150, line 41, or Form IT-201, line 66.

**Schedule C – New York City earned income credit (NYC EIC) for NYC full-year and part-year residents**

**Caution:** You **must** be a full-year or part-year New York City resident **and** qualify for a federal EIC to claim the NYC EIC.

- 44 Were you a resident of New York City during 2010?..... **44.** Yes  No   
If **No, stop;** you do not qualify for the NYC EIC.
- 45 New York City EIC: Enter amount from **Worksheet C** on page 3 in the instructions here and on Form IT-150, line 45, or Form IT-201, line 70.  
Part-year New York City residents must also complete lines 46 and 47 below ..... **45.**  .
- 46 Part-year New York City AGI: Enter the amount from **Worksheet C**, line 7 ..... **46.**  .
- 47 Part-year New York City AGI: Enter the amount from **Worksheet C**, line 6 ..... **47.**  .

