



# Claim for Empire State Child Credit

Tax Law – Section 606(c-1)

Submit this form with Form IT-201 or IT-203.

### Enter identifying information

|                              |                                   |
|------------------------------|-----------------------------------|
| Your name as shown on return | Your Social Security number (SSN) |
| Spouse's name                | Spouse's SSN                      |

### Determine eligibility

- Were you (and your spouse if filing a joint New York State return) New York State residents for the full year?  1 Yes  No   
If you marked an **X** in the **No** box, **stop**; you do not qualify for this credit.
- Did you claim the federal child tax credit, additional child tax credit, or credit for other dependents? .....  2 Yes  No
- Is your NY recomputed federal adjusted gross income on Form IT-201, line 19a (*see instructions*)
  - \$110,000 or less and your filing status is ② married filing joint return;
  - \$75,000 or less and your filing status is ① single, ④ head of household, or ⑤ qualifying surviving spouse; **or**
  - \$55,000 or less and your filing status is ③ married filing separate return? .....  3 Yes  No
 If you marked an **X** in the **No** box at both lines 2 and 3, **stop**; you do not qualify for this credit.
- Enter the number of children who qualify for the **federal** child tax credit, additional child tax credit, or credit for other dependents (*see instructions*) .....  4
- Enter the number of children from line 4 that were **at least four but less than 17** years of age on December 31  5  
If you entered **0** on line 5, **stop**; you do not qualify for this credit.

### Enter child information

List below the name, SSN or individual taxpayer identification number (ITIN), and date of birth for each child included on line 4.

| First name | MI | Last name | Suffix | SSN or ITIN | Date of birth (mmddyyyy) |
|------------|----|-----------|--------|-------------|--------------------------|
|            |    |           |        |             |                          |
|            |    |           |        |             |                          |
|            |    |           |        |             |                          |
|            |    |           |        |             |                          |
|            |    |           |        |             |                          |
|            |    |           |        |             |                          |

Use Form IT-213-ATT if you have additional children to report.



**Compute credit**

If you answered **Yes** to question 2, you must complete Worksheet A or B and Worksheet C in the instructions before you continue with line 6.

If you answered **No** to question 2, skip lines 6 through 12, and enter **0** on line 13; continue with line 14.

Whole dollars only

- 6 Enter the amount from Worksheet A, line 10 or Worksheet B, line 13 (see instructions) ..... **6**  .00
- 7 Enter your additional child tax credit amount from Worksheet C (see instructions) ..... **7**  .00
- 8 Add lines 6 and 7 ..... **8**  .00

If the amount on line 8 is zero, skip lines 9 through 12, and enter **0** on line 13; continue with line 14.  
 If the amount on line 8 is more than zero, continue with line 9.

- 9 Enter the number of children from line 4 ..... **9**
- 10 Divide line 8 by line 9 ..... **10**  .00
- 11 Enter the number of children from line 5 ..... **11**
- 12 Multiply line 10 by line 11 ..... **12**  .00
- 13 Multiply line 12 by 33% (.33) ..... **13**  .00

If you marked the **No** box on line 3, skip lines 14 and 15, and enter the amount from line 13 on line 16.

**All others continue with line 14.**

- 14 Enter the number of children from line 5 ..... **14**
- 15 Multiply line 14 by 100 ..... **15**  .00
- 16 Empire State child credit (enter the amount from line 13 or line 15, whichever is greater) ..... **16**  .00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 17 and 18. All others enter the line 16 amount on Form IT-201, line 63.

**Spouses required to file separate New York State returns (see instructions)**

- 17 Enter the full-year resident spouse's share of the line 16 amount; **do not leave line 17 blank** ..... **17**  .00  
 Enter here and on Form IT-201, line 63.
- 18 Enter the part-year resident or nonresident spouse's share of the line 16 amount; **do not leave line 18 blank** ..... **18**  .00  
 Enter the line 18 amount and code **213** on Form IT-203-ATT, line 12.

