



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 federal adjusted gross income on Form IT-201, line 19 (*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 qualifying children, **not included in line 4**, who have one of the following issued after the due date of the return:
 - SSN, **or**
 - individual taxpayer identification number (ITIN) 5

Enter child information

List below the name, SSN or ITIN, and date of birth for each child included on line 4 or 5.

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.



Credit calculation

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

If you answered **No** to question 2, skip lines 6 through 8, and enter **0** on line 9; continue with line 10.

Whole dollars only

6 Enter the amount from Worksheet A, line 13 (see instructions)	6		.00
7 Enter your additional child tax credit amount from Worksheet B (see instructions)	7		.00
8 Add lines 6 and 7	8		.00
9 Multiply line 8 by 33% (.33)	9		.00

If you marked the **No** box on line 3, skip lines 10 through 13, and enter the amount from line 9 on line 14.

All others continue with line 10.

10 Enter the number of children from line 4	10	<input type="text"/>	
11 Enter the number of children from line 5	11	<input type="text"/>	
12 Add lines 10 and 11	12	<input type="text"/>	
13 Multiply line 12 by 100	13		.00
14 Empire State child credit (enter the amount from line 9 or line 13, whichever is greater)	14		.00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 15 and 16. All others enter the line 14 amount on Form IT-201, line 63.

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

15 Enter the full-year resident spouse's share of the line 14 amount; do not leave line 15 blank	15		.00
Enter here and on Form IT-201, line 63.			
16 Enter the part-year resident or nonresident spouse's share of the line 14 amount; do not leave line 16 blank	16		.00
Enter the line 16 amount and code 213 on Form IT-203-ATT, line 12.			

