



Claim for Empire State Child Credit
Tax Law – Section 606(c-1)

IT-213

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

- 1 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.
- 2 Did you claim the federal child tax credit, additional child tax credit, or credit for other dependents? **2** Yes ☐ No ☐
- 3 Is your federal adjusted gross income on Form IT-201, line 19 (*see instructions*)
– \$110,000 or less and your filing status is married filing joint return;
– \$75,000 or less and your filing status is single, head of household, or qualifying surviving spouse; **or**
– \$55,000 or less and your filing status is 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.
- 4 Enter the number of children **with an SSN or ITIN** who qualify for the federal child tax credit,
additional child tax credit, or credit for other dependents (*see instructions*) **4**

Enter qualifying child information

List below the name, SSN or ITIN, and date of birth for each qualifying child included on line 4. **Failure to enter information for each qualifying child may result in a denial or delay the processing of your return.**

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 marked **Yes** to question 2 and entered a number on line 4, you must complete Worksheets A **and** B in the instructions before you continue with line 5.

If you marked **No** to question 2, skip lines 5 through 7, and enter **0** on line 8; continue with line 9.

		Whole dollars only
5	Enter the amount from Worksheet A, line 13 (see instructions)	5 .00
6	Enter your additional child tax credit amount from Worksheet B (see instructions)	6 .00
7	Add lines 5 and 6.....	7 .00
8	Multiply line 7 by 33% (.33)	8 .00

If you marked the **No** box on line 3, skip line 9, and enter the amount from line 8 on line 10.

All others continue with line 9.

9	Multiply line 4 by 100	9 .00
10	Empire State child credit (enter the amount from line 8 or line 9, whichever is greater).....	10 .00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 11 and 12. All others enter the line 10 amount on Form IT-201, line 63.

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

11	Enter the full-year resident spouse's share of the line 10 amount; do not leave line 11 blank Enter here and on Form IT-201, line 63.	11 .00
12	Enter the part-year resident or nonresident spouse's share of the line 10 amount; do not leave line 12 blank Enter the line 12 amount and code 213 on Form IT-203-ATT, line 12.	12 .00