NEW YORK STATE 2021

Department of Taxation and Finance

Claim for Empire State Child Credit

Tax Law - Section 606(c-1)

IT-213

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

Step 1 - Enter identifying information

Your name as shown on return	Your Social Security number (SSN)
A A	490549999
Spouse's name	Spouse's SSN

Step 2 - Determine eligibility

1 Were you (and your spouse if filing a joint New York State return) New York State residents for **all** of 2021? . . . . . . **1** Yes X 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 in 2021? . . . . . . **2** Yes X No ☐

3 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 widow(er); **or**
- $55,000 or less and your filing status is ③ married filing separate return?. . . . . **3** Yes X 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 who qualify for the **federal** child tax credit, additional child tax credit, or credit for other dependents *(see instructions)* **4** 1

5 Enter the number of children from line 4 that were **at least four but less than 17** years of age on December 31, 2021 **5** 1
If you entered ***0*** on line 5, **stop**; you do not qualify for this credit.

Step 3 - 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)*
C		A		490547777	01012011

Use Form IT-213-ATT if you have additional children to report *(see instructions).*

NO HANDWRITTEN ENTRIES ON THIS FORM

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Step 4 - Compute credit

If you answered ***Yes*** to question 2, you must complete Worksheet A **or** B **and** Worksheet C beginning on page 2 of 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	528.00
7 Enter your additional child tax credit amount from Worksheet C *(see instructions)*	7	472.00
8 Add lines 6 and 7	8	1000.00

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	1
10 Divide line 8 by line 9	10	1000.00
11 Enter the number of children from line 5	11	1
12 Multiply line 10 by line 11	12	1000.00
13 Multiply line 12 by 33% (.33)	13	330.00

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	1
15 Multiply line 14 by 100	15	100.00
16 Empire State child credit *(enter the amount from line 13 or line 15, whichever is greater)*	16	330.00

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.

Step 5 - 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** Enter here and on Form IT-201, line 63.	17	.00
18 Enter the part-year resident or nonresident spouse's share of the line 16 amount; **do not leave line 18 blank** Enter the line 18 amount and code ***213*** on Form IT-203-ATT, line 12.	18	.00

NO HANDWRITTEN ENTRIES ON THIS FORM

Worksheet A for Form IT-213, Line 6

Do not use Worksheet A, but use Worksheet B instead, if on your 2021 **federal** income tax return you:

- claimed any of the following **federal** tax credits: adoption credit, mortgage interest credit, carryforward of District of Columbia first-time homebuyer credit, or residential energy efficient property credit; or
- excluded income from Puerto Rico; or
- were required to attach federal Form 2555 or Form 4563.

Part 1

1 Multiply the number of children from Form IT-213, line 4 by $1,000 and enter the result here **1** 1000

2 Enter your federal adjusted gross income from Form IT-201, line 19a **2** 24098

3 Enter the amount shown below for your filing status **3** 75000

- Married filing jointly - $110,000
- Single, head of household, or qualifying widow(er) - $75,000
- Married filing separately - $55,000

4 Is the amount on line 2 more than the amount on line 3?

[X] No. Leave line 4 blank. Enter ***0*** on line 5 and go to line 6.

[ ] Yes. Subtract line 3 from line 2.
If the result is not a multiple of $1,000, increase it to the next multiple of $1,000.
For example, increase $425 to $1,000, increase $1,025 to $2,000. . . . . . **4** ______

5 Multiply the amount on line 4 by 5% (.05). Enter the result . . . . . **5** ______

6 Is the amount on line 1 more than the amount on line 5?

[ ] No. **Stop** here and enter ***0*** on Form IT-213, line 6 and ***0*** on Form IT-213, line 7.

[X] Yes. Subtract line 5 from line 1. Enter the result and complete Part 2 . . . . . **6** 1000

Part 2

7 Enter your 2021 federal tax (Form 1040 or Form 1040NR, line 18) **7** 528

8 Are the amounts on Form IT-201 lines 19 and 19a the same?

[X] Yes. Enter the following amounts from your 2021 **federal** income tax return, if applicable:

[ ] No. Recalculate the following credits claimed on your 2021 **federal** income tax return using your NY recomputed FAGI from Form IT-201, line 19a, instead of your federal adjusted gross income and enter the recalculated amounts, if applicable:

a Form 1040, Schedule 3, line 1 . . . . . **a** ______
b Form 1040, Schedule 3, line 2 . . . . . **b** ______
c Form 1040, Schedule 3, line 3 . . . . . **c** ______
d Form 1040, Schedule 3, line 4 . . . . . **d** ______
e Form 1040, Schedule 3, line 6l . . . . . **e** ______
f Form 8910, *Alternative Motor Vehicle Credit,* line 15 . . **f** ______
g Form 8936, *Qualified Plug-in Electric Drive Motor Vehicle Credit,* line 23 . . . . . **g** ______
h Schedule R, *Credit for the Elderly or the Disabled,* line 22 . . . . . **h** ______

Add lines a through h . . . . . **8** ______

9 Are the amounts on lines 7 and 8 the same?

[ ] Yes. **Stop** here. Enter ***0*** on Form IT-213, line 6.
[X] No. Subtract line 8 from line 7. Enter the result here **9** 528

10 Is the amount on line 6 more than the amount on line 9?

[X] Yes. Enter the amount from line 9 here and on Form IT-213, line 6.

[ ] No. Enter the amount from line 6 here and on Form IT-213, line 6. **10** 528

If you answered ***Yes*** on line 9 **or** 10 above, complete *Worksheet C – Additional child tax credit amount.*

Worksheet C - Additional child tax credit amount

- You must complete Worksheet A or B, whichever is applicable, before completing Worksheet C.
- If the amount from Worksheet A, line 6, or Worksheet B, line 8, is zero, do not complete Worksheet C. Go to Form IT-213, skip lines 8 through 13 and continue with line 14.
- If you filed federal Form 2555, **stop** here; do not complete Worksheet C. Enter ***0*** on FOrm IT-213, line 7.
- You will need your completed 2021 federal Schedule 8812, *Credits for Qualifying Children and Other Dependents,* to complete this worksheet.

1 Enter the amount from Worksheet A, line 6, or Worksheet B, line 8, whichever is applicable . . . **1** 1000

2 Enter the amount from Form IT-213, line 6 . . . **2** 528

- If the amount on line 2 is greater than or equal to the amount on line 1, **stop** here; you do not qualify for the additional child credit. Enter ***0*** on Form IT-213, line 7.
- If the amount on line 2 is less than the amount on line 1, go to line 3.

3 Subtract line 2 from line 1. Enter the result here . . . **3** 472

4a Enter your earned income from your federal instructions for Schedule 8812, *Earned Income Worksheet, line 7* (if the amount is your 2019 earned income, you must **enter special condition code P3** on your Form IT-201, *Resident Income Tax Return,* item G, or your Form IT-203, *Nonresident and Part-Year Resident Income Tax Return,* item F).

If not, (and the amount is your 2021 earned income) use the earned income amount from federal instructions for Schedule 8812, *Earned Income Worksheet,* line7:

- **plus** any amount(s), if any, claimed on NYS Form IT-558, line 4;

– code A-004, *Exclusion for certain employer payments of student loans;*
– code A-008, *Depreciation of qualified improvement property (QIP);*
– code A-012, *Energy efficient commercial buildings deduction;*
– code A-013, *Benefits provided to volunteer firefighters and emergency medical responders* (only include qualified payments [IRC § 139-B-(c)(2)] not any tax benefits);
– code A-016, *7-year recovery period for motorsports entertainment complexes;*
– code A-017, *Expensing rules for certain productions;*
– code A-018, *Accelerated depreciation for business property on Indian reservations;*
– code A-019, *Temporary allowance of full deduction for business meals;*
– code A-021, *Continuation coverage premium assistance exclusion; and*
– code A-022, *Increase in exclusion for employer provided dependent care assistance.*

- **less** amount(s, if any, claimed on NYS Form IT-558, line 13;

– code S-004, *Depreciation of qualified improvement property (QIP);*
– code S-005, *Modifications of limitations on business interest;*
– code S-007, *7-year recovery period for motorsports entertainment complexes;*
– code S-008, *Accelerated depreciation for business property on Indian reservations;*
– code S-009, *Continuation coverage premium assistance credit;*
– code S-010, *Credit for paid sick leave;*
– code S-011, *Payroll credit for paid family leave; and*
– code S-012, *Special rule related to tax on employers* . . . **4a** 24098

b Nontaxable combat pay (from federal Schedule 8812, line 6b) . . . **4b** ______

5 Is the amount on 4a more than $3,000?

☐ No. Leave line 5 blank and enter ***0*** on line 6.
☒ Yes. Subtract $3,000 from the amount on line 4a. Enter the result on line 5 . . . **5** 21098

6 Multiply the amount on line 5 by 15% (.15). Enter the result . . . **6** 3165

7 Do you have three or more children (from Form IT-213, line 4)?

☒ No. **Stop** here and enter the smaller of line 3 or 6 on Form IT-213, line 7.

☐ Yes.

- If line 6 is equal to or more than line 3, **stop** here and enter the amount from line 3 on Form IT-213, line 7.
- If line 6 is less than line 3, enter the amount from your federal Schedule 8812, line 25 here and continue with line 8 . . . **7** ______

8 Enter the larger of line 6 or line 7 . . . **8** ______

9 Enter the smaller of line 3 or line 8 here and on Form IT-213, line 7 . . . **9** 472