



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)
A A	490549999
Spouse's name	Spouse's SSN
B A	490548888

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 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.
- 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)
C	A			490547777	01012014

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



NO HANDWRITTEN ENTRIES ON THIS FORM

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 1 0 0 0.00
7 Add lines 5 and 6.	7 1 0 0 0.00
8 Multiply line 7 by 33% (.33)	8 3 3 0.00

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 1 0 0.00
10 Empire State child credit (enter the amount from line 8 or line 9, whichever is greater)	10 3 3 0.00

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

NO HANDWRITTEN ENTRIES ON THIS FORM



Worksheet B - Additional child tax credit amount

- You must complete Worksheet A before completing Worksheet B.
- If the amount from Worksheet A, line 8, is zero, do not complete Worksheet B. Go to Form IT-213, skip lines 6 through 9 and continue with line 10.
- If you filed federal Form 2555, **stop** here; do not complete Worksheet B. Enter **0** on Form IT-213, line 7.
- You will need your completed 2024 federal Schedule 8812, *Credits for Qualifying Children and Other Dependents*, to complete this worksheet.

1	Enter the amount from Worksheet A, line 8.	1	<u>1000</u>
2	Enter the amount from Form IT-213, line 5	2	<u> </u>
	<ul style="list-style-type: none"> • 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 6. • 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	<u>1000</u>
4a	Enter your earned income from your federal instructions for Schedule 8812, <i>Earned Income Worksheet</i> , line 7.	4a	<u>9999</u>
b	Nontaxable combat pay (from federal Form W-2, box 12, with Code Q)	4b	<u> </u>
5	Is the amount on 4a more than \$3,000?		
	<input type="checkbox"/> No. Leave line 5 blank and enter 0 on line 6.		
	<input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result on line 5	5	<u>6999</u>
6	Multiply the amount on line 5 by 15% (.15). Enter the result	6	<u>1050</u>
7	Do you have three or more children (from Form IT-213, line 4)?		
	<input checked="" type="checkbox"/> No. Stop here and enter the smaller of line 3 or 6 on Form IT-213, line 6.		
	<input type="checkbox"/> Yes.		
	<ul style="list-style-type: none"> • 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 6. • 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	<u> </u>
8	Enter the larger of line 6 or line 7	8	<u> </u>
9	Enter the smaller of line 3 or line 8 here and on Form IT-213, line 6	9	<u>1000</u>