New York State Department of Taxation and Finance

Claim for Noncustodial Parent New York State Earned Income Credit

New York State Earned Income Credit • New York City Earned Income Credit

IT-209

Submit this form with Form IT-201.

Name(s) as shown on return	Your social security number

The noncustodial parent New York State earned income credit (noncustodial EIC) may be claimed instead of the New York State earned income credit (NYS EIC). If you claimed a federal earned income credit, compute both the noncustodial EIC (Schedule A) and the NYS EIC (Schedule B) on Form IT-209 to determine which credit is more beneficial to you. You cannot claim both the noncustodial EIC and the NYS EIC.

Schedule A – Noncustodial parent New York State earned income credit (noncustodial EIC)

Part 1 – Eligibility

If you answer ***No*** to any question on lines 1 through 6, you do not qualify for the noncustodial EIC. However, if you claimed a federal EIC, you may be eligible to claim the New York State earned income credit on Form IT-215, *Claim for Earned Income Credit*. See instructions.

1 Were you a full-year resident of New York State? ..... **1** Yes ☐ No ☐
If ***No,*** **stop;** you do not qualify for this credit.

2 Were you age 18 or older as of December 31? ..... **2** Yes ☐ No ☐
If ***No,*** **stop;** you do not qualify for this credit.

3 Were you the parent of a child who **did not** reside with you **and** was under the age of 18 on December 31? ... **3** Yes ☐ No ☐
If ***No,*** **stop;** you do not qualify for this credit.
If ***Yes,*** list up to three children who did not reside with you in the spaces below *(see instructions)*.

First name and middle initial	Last name	Relationship	Social security number	Date of birth *(mm-dd-yyyy)*

4 Did you have a child support order payable through a support collection unit for at least one-half of the tax year? ..... **4** Yes ☐ No ☐
If ***No,*** **stop;** you do not qualify for this credit.

5 For the tax year, have you paid an amount in child support equal to or more than the amount due for every order requiring you to make child support payments? ..... **5** Yes ☐ No ☐
If ***No,*** **stop;** you do not qualify for this credit.

6 Is your federal AGI from Form IT-201, line 19, less than $36,920? ..... **6** Yes ☐ No ☐
If ***No,*** **stop;** you do not qualify for this credit.

7 Do you (and your spouse if filing a joint return) have a social security number that allows you to work or is valid for federal earned income tax purposes? *(see instructions)* ..... **7** Yes ☐ No ☐
If ***No,*** **stop;** you do not qualify for this credit, the NYS EIC, or the NYC EIC.

8 Is your federal filing status *Married filing separately?* ..... **8** Yes ☐ No ☐
If ***Yes,*** **stop;** you do not qualify for this credit, the NYS EIC, or the NYC EIC.

9 Are you filing federal Form 2555 or Form 2555-EZ (relating to foreign earned income)? ..... **9** Yes ☐ No ☐
If ***Yes,*** **stop;** you do not qualify for this credit, the NYS EIC, or the NYC EIC.

10 Is your investment income greater than $3,200? *(see instructions)* ..... **10** Yes ☐ No ☐
If ***Yes,*** **stop;** you do not qualify for this credit, the NYS EIC, or the NYC EIC.

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Part 2 – Claiming the credit

11 Have you already filed your New York State income tax return? ..... **11** Yes ☐ No ☐
If ***Yes,*** you must file an amended return to claim this credit, the NYS EIC, or NYC EIC.

12 Do you want the Tax Department to compute your noncustodial EIC and NYS EIC and give you the greater of the two? ..... **12** Yes ☐ No ☐
If ***Yes,*** complete lines 13 through 17 (also complete lines 33 and 34 if you claimed the federal EIC, and lines 46 and 47 if you are a New York City part-year resident).
If ***No,*** complete lines 13 through 32 (also complete lines 33 through 43 if you claimed the federal EIC, and lines 44 through 47 if you are a New York City resident or part-year resident).

Part 3 – Earned income

		Whole dollars only
13 Wages, salaries, tips, etc. from **Worksheet A**, line 5, on page 2 of the instructions	**13**	.00
14 If you were paid any amount for work while an inmate in a penal institution, **or** if you received a taxable scholarship or fellowship grant, or an amount as a pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan, **and** you included that amount on your Form IT-201, line 1, enter the amount here *(see instructions)*	**14**	.00
15 Business income or loss from **Worksheet B**, line 4, on page 2 of the instructions	**15**	.00

Employer identification number *(see instr.)* ☐
The amount on line 15 is a *(mark an **X** in one box):* ☐ **profit** -**or**- ☐ **loss**

16 Total earned income *(If line 15 is a profit, subtract line 14 from line 13, and then add line 15. If line 15 is a loss, subtract line 14 from line 13, and then subtract line 15.)*	**16**	.00
If line 16 is zero or less, **stop;** you do not qualify for this credit.		
17 Enter your federal AGI from Form IT-201, line 19	**17**	.00

Part 4 – Credit computation

Credit computed at 20% of federal EIC with one qualifying child

18 Find the line 16 amount *(Total earned income)* in the noncustodial EIC tables (beginning on page 4 of the instructions), and enter the credit amount from **column a**	**18**	.00

19 Are the amounts on lines 16 and 17 the same? ..... **19** Yes ☐ No ☐
If ***Yes,*** skip lines 20 and 21, and enter the line 18 amount on line 22.
If ***No,*** continue on line 20.

20 Is the amount on line 17 less than $17,100? ..... **20** Yes ☐ No ☐
If ***Yes,*** skip line 21, and enter the line 18 amount on line 22.
If ***No,*** continue on line 21.

21 Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 of the instructions), and enter the credit amount from **column a**	**21**	.00
22 Enter the amount from line 18 or line 21, whichever is less	**22**	.00
23 Noncustodial EIC rate 20% (.20)	**23**	.20
24 Noncustodial EIC *(multiply line 22 by line 23)*	**24**	.00

Credit computed at 2.5 times the federal EIC without a qualifying child

25 Find the line 16 amount *(Total earned income)* in the noncustodial EIC tables (beginning on page 4 of the instructions). *(If your NYS filing status is ②,* Married filing joint return*, enter the credit amount from **column c**. All other filing statuses, enter the credit amount from **column b.**)*	**25**	.00

26 Are the amounts on lines 16 and 17 the same? ..... **26** Yes ☐ No ☐
If ***Yes,*** skip lines 27 and 28, and enter the line 25 amount on line 29.
If ***No,*** continue on line 27.

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Part 4 – Credit computation *(continued)*

27 Is the amount on line 17 less than $7,800 ($13,000 if your filing status is ②, *Married filing joint return)*? ..... **27** Yes ☐ No ☐
If ***Yes,*** skip line 28, and enter the line 25 amount on line 29.
If ***No,*** continue on line 28.

28 Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 of the instructions).
(If your NYS filing status is ②, Married filing joint return, *enter the credit amount from* ***column c.***
All other filing statuses, enter the credit amount from ***column b.)*** ..... **28** .00

29 Enter the amount from line 25 or line 28, whichever is less ..... **29** .00

30 Noncustodial EIC factor (2.5) **30** **2.50**

31 Noncustodial EIC calculation *(multiply line 29 by line 30)* ..... **31** .00

32 Noncustodial EIC *(enter the greater of line 24 or line 31; see instructions)* ..... **32** .00

Schedule B – New York State earned income credit (NYS EIC)

33 Did you claim the federal EIC? ..... **33** Yes ☐ No ☐
If ***No,*** **stop;** you do not qualify for the NYS EIC *(see the line 32 instructions)*
If ***Yes,*** continue on line 34.

34 Did you claim qualifying children on your **federal** Schedule EIC? ..... **34** Yes ☐ No ☐
If ***No,*** continue on line 35.
If ***Yes,*** in the spaces below, list up to three of the same children you claimed on federal Schedule EIC.
Note: The children listed below must **not** be the same children as those you listed at line 3 on page 1.

First name and middle initial	Last name	Relationship	Number of months lived with you	Full-time student*	Person with disability*	Social security number	Date of birth *(mm-dd-yyyy)*
				☐	☐		
				☐	☐		
				☐	☐		

* Mark an ***X*** in these boxes **only** if you checked ***Yes*** in the same box on your federal Schedule EIC (box 4a or 4b).

35 Amount of federal EIC claimed *(from federal Form 1040EZ, line 8a; Form 1040A, line 38a; or Form 1040, line 64a)* ..... **35** .00

36 NYS EIC rate 30% (.30) ..... **36** **.30**

37 Tentative NYS EIC *(multiply line 35 by line 36)* ..... **37** .00

38 Complete lines 38a through 38e, and enter the line 38e amount on line 38 ..... **38** .00

38a Amount from Form IT-201, line 39 ..... **38a** .00
38b Resident credit *(see instructions)* ..... **38b** .00
38c Accumulation distribution credit *(see instructions)* ..... **38c** .00
38d Add lines 38b and 38c ..... **38d** .00
38e Subtract line 38d from line 38a *(if line 38d is more than line 38a, enter* ***0****; also enter this amount on line 38 above)* ..... **38e** .00

Schedule B – New York State earned income credit *(continued)*

39 Enter the amount from line 38 on page 3 ..... **39** .00

40 New York State household credit (from Form IT-201, line 40) ..... **40** .00

41 Enter the amount from line 39 or line 40, whichever is less ..... **41** .00

42 Allowable NYS EIC *(subtract line 41 from line **37**)* ..... **42** .00

43 Noncustodial EIC *(enter the amount from line **32**)* ..... **43** .00

You can only claim the NYS EIC from line 42 or the noncustodial EIC from line 43. **You cannot claim both**.

If line 42 is greater than line 43, enter the line 42 amount on Form IT-201, line 65.
If line 43 is greater than line 42, enter the line 43 amount on Form IT-201, line 66.

Schedule C – New York City earned income credit (NYC EIC) for NYC full-year and part-year residents

Caution: You **must** be a full-year or part-year New York City resident **and** qualify for a federal EIC to claim the NYC EIC.

44 Were you a resident of New York City? ..... **44** Yes ☐ No ☐
If ***No,*** **stop;** you do not qualify for the NYC EIC.

45 New York City EIC: Enter amount from **Worksheet C** on page 3 in the instructions here and on Form IT-201, line 70. Part-year New York City residents must also complete lines 46 and 47 below ..... **45** .00

46 Part-year New York City AGI: Enter the amount from **Worksheet C**, line 7 ..... **46** .00

47 Part-year New York City AGI: Enter the amount from **Worksheet C**, line 6 ..... **47** .00

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