

New York State Noncustodial Earned Income Credit

The noncustodial Earned Income Tax Credit (EITC) is a credit that may be claimed by eligible taxpayers **instead of** the New York State earned income credit. The credit is available for tax years beginning on or after January 1, 2006 and before January 1, 2013.

Do I qualify for the credit?

To qualify for the noncustodial EIC, you must meet **ALL** of the following conditions for tax year 2008:

- You must be a full-year New York State resident
- You must be at least 18 years of age
- You must be a parent of a child (or children) **who did not live with you** and who was under 19 years of age on December 31, 2008
- You must have a child support order paid through a Support Collection Unit (SCU) for at least six months (one-half of the tax year)
- You **must have paid** an amount equal to **100% of current support** due for the tax year
- Your income must be less than \$34,000 (with one qualifying child)



How much is the credit?

The credit is computed on a sliding scale for those with incomes up to \$34,000. The amount of the credit is the greater of

- 20% of the federal earned income credit for a parent with one qualifying child, **OR**
- 2.5 times the federal earned income credit for a person with no qualifying children

The amount of the credit ranges from **\$0** to a possible maximum of approximately **\$1095**.

For more information, please call 311 or visit www.tax.state.ny.us/