

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

Complete Schedule B only if you claimed a federal EIC.

If you were a full-year or part-year resident of New York City, also complete Schedule C.

**Line 33** – You must have claimed the federal earned income credit in order to claim the New York State and New York City earned income credits.

**Line 34** – In the spaces provided, list the information, including each child’s name and suffix (for example, Jr., Sr., III), for up to three of the same children you claimed on your federal Schedule EIC.

**Line 38b** – Enter the amount from Form IT-112-R, *New York State Resident Credit*, line 30, or Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*, line 46.

**Line 38c** – Enter the amount of your **available** accumulation distribution credit. This amount may be greater than your accumulation distribution credit claimed on Form IT-201-ATT, *Other Tax Credits and Taxes*, line 1.

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

If you were a resident or part-year resident of NYC, complete **Worksheet C**, to calculate your NYC EIC.

### Instructions for completing Worksheet C

**Line 4** – Complete this line only if your filing status is Ⓒ, *Married filing separate return*. See the instructions for Form IT-201 to determine your filing status. Remember that while the NYC EIC can be split in any manner you and your spouse agree to, the combined amount of both spouses’ NYC credits cannot be more than the amount on line 3. If you are a full-year NYC resident, enter this amount on Form IT-209, line 45; also enter on Form IT-201, line 70. If you are a part-year NYC resident, continue with line 5.

**Lines 6 and 7** – Part-year NYC residents must also enter this amount on Form IT-209, line 46 and 47.

**Note:** If your filing status is Ⓒ, *Married filing joint return*, you and your spouse had different NYC resident periods, and you are filing separate Forms IT-360.1, *Change of City Resident Status*, enter on lines 6 and 7 the combined amount from both spouses’ Forms IT-360.1.

Worksheet C

New York City earned income credit (NYC EIC)

1	Enter the amount from IT-209, line 35.....	1	_____
2	Enter the decimal from line 6 of the NYC EIC rate worksheet below .....	2	_____
3	Allowable NYC EIC ( <i>multiply line 1 by line 2</i> ) ....	3	_____
	• If your filing status is Ⓒ, <i>Married filing separate return</i> , also complete line 4 below.		
	• Part-year NYC residents must also complete lines 5 through 9 below.		
	• All others, enter the line 3 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.		
4	If your federal filing status is <i>Married filing joint</i> and you and your spouse had different New York City periods of residency, and you each filed a separate Form IT-360.1, the NYC EIC credit on line 3 above can be divided between spouses in any manner you wish. Enter on line 4 the amount you are claiming .....	4	_____
	• Part-year NYC residents must also complete lines 5 through 9 below.		
	• All others, enter the line 4 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.		
<b>Part-year NYC residents only</b>			
5	NYC EIC ( <i>from line 3 or line 4 above</i> ) .....	5	_____
6	Enter the amount from Form IT-360.1, line 20, column B; also enter this amount on Form IT-209, line 47 .....	6	_____
7	Enter the amount from Form IT-360.1, line 20, column A; also enter this amount on Form IT-209, line 46 .....	7	_____
8	Divide line 6 by line 7 ( <i>round the result to four decimal places; cannot exceed 1.0000</i> ).....	8	_____
9	Part-year resident NYC EIC ( <i>multiply line 5 by line 8, and enter this amount on Form IT-209, line 45, and Form IT-201, line 70</i> ).....	9	_____

(continued)