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## Paying Your Child Support and Earning a Tax Credit



Office of Child Support Enforcement

# It Pays to Support Your Children

If you make less than \$38,510 a year, you could receive a tax credit on your 2014

New York State Income Tax Return. The Noncustodial Parent Earned Income Tax Credit, or NCP/EITC, helps parents who do not have custody of their children supplement their wages. You could be the “noncustodial” parent if you are not the main caregiver for your children and you are making child support payments. The EITC is there to help you as a

### WHAT IS THE NONCUSTODIAL PARENT/ EARNED INCOME TAX CREDIT?

The NCP/EITC is a New York State tax credit to supplement the wages of low- to moderate-income individuals who do not have custody of their children. The NCP/EITC can reduce what you owe in taxes, help you pay off back child support, and, in many cases, give money directly to you.





## You Are Eligible for NCP/EITC If You:

- Are a full-year New York State resident;
- Are at least 18 years old;
- Have a social security number that is valid for work (Individual Taxpayer Identification Number cannot be used); if you are filing a joint return, this is also true of your spouse;
- Are the parent of a child who did not live with you and was under 18 on December 31 of the tax year;
- Were ordered to pay child support through the Office of Child Support Enforcement for at least half of the tax year;
- Paid 100% of the child support due for the tax year on all New York State child support cases;
- Earned \$38,510 or less (tax year 2014);
- Do not have a federal filing status of married, filing separately;
- Are not filing federal Form 2555 or Form 2555-EZ (related to foreign earned income); and
- Did not have more than \$3,350 in interest income (savings account, stocks, bonds, etc.).

*All of the above must be true to qualify*

### HOW MUCH WILL THE NCP/EITC BE?

If you meet all of the requirements for the Noncustodial Parent EITC, the amount you get will be based on your adjusted gross income from your Federal tax return. The tax credit is the same no matter how many children you have. The following is to be used as a guideline for tax year 2014. In order to know exactly what your credit would be, fill out New York State tax Form IT-209 and file it with your New York State personal income tax return.

Adjusted Gross Income	EITC
\$3,000	\$578
\$6,000	\$1,153
\$9,000	\$1,065*
\$12,000	\$661*
\$15,000	\$661*
\$18,000	\$655
\$21,000	\$559
\$24,000	\$463
\$27,000	\$367
\$30,000	\$271
\$33,000	\$175
\$36,000	\$79

\* If you are married (to someone other than your child's custodial parent) and filing a joint tax return, your credit will be higher.

#### Example:

- *The noncustodial parent's adjusted gross income was \$21,000 last year.*
- *He has been ordered to pay \$265 per month in child support (based on 17% of his gross income minus Social Security, Medicare, and New York City taxes) for one child.*
- *If he paid \$3,180 in child support for the year (\$265 x 12 months) and meets all of the other requirements for the Noncustodial EITC, he would be eligible for a tax credit of \$559.*

### HOW DO I APPLY FOR THE NCP/EITC?

You must file a State tax return, even if you did not earn enough money to require you to file a return. File Form IT-209, "Claim for Noncustodial Parent New York State Earned Income Credit," and attach it to your state tax return. You can still file retroactively back to tax year 2011. For more information on filing requirements see Form IT-209 I (Instructions for Form IT-209).

### CAN I GET MORE THAN ONE NCP/EITC IF I HAVE ADDITIONAL CHILD SUPPORT CASES?

No. You can only receive one EITC, even if you have more than one case. But you have to meet the child support payment requirements on all of your cases in order to receive the credit.

### HOW WILL I RECEIVE THE NCP/EITC?

If the amount of the credit is greater than the amount of New York State taxes that you owe, you will be entitled to a refund. However, if you owe back child support, the income tax credit will be used to reduce the arrears.

### CAN I GET HELP FILING MY TAX RETURNS?

Free and low cost tax preparation services are available throughout the five boroughs. For a referral to a tax preparation site in your area:

- Call 311
- Visit the New York City Department of Consumer Affairs website at [www.nyc.gov/taxprep](http://www.nyc.gov/taxprep)

For more information about filing your New York State tax return and specific tax forms, visit the New York State Department of Taxation and Finance: [www.nystax.gov](http://www.nystax.gov)

### HOW CAN I GET HELP WITH MY CHILD SUPPORT CASE?

Call:  
**New York State Child Support Helpline**  
8:00 a.m. – 7:00 p.m., Monday-Friday  
888-208-4485  
TTY 866-875-9975 (hearing impaired)

Or visit:  
**New York City Office Child Support Customer Services Walk-in Center**  
151 West Broadway, 4th Floor  
New York, New York 10013  
8:00 a.m. – 7:00 p.m., Monday-Friday