



Empire State Child Credit

Money for Your Family – Act Now for up to \$1,000 per Child

Many New York families can receive up to \$1,000 per child through New York's recently increased Empire State Child Credit (ESCC) by filing a New York State income tax return. If you do not owe taxes because you don't have income or your income is extremely low, you can get this money as cash back. If you owe taxes, this credit can pay for that and even provide you with additional cash.

Am I eligible?

To be eligible, you must:

- Be a full-year New York State resident
- Have at least one child under 17 years old on December 31, 2025
- File a New York State income tax return – learn how here: www.tax.ny.gov/pit/file/

How much money can I get?

You can receive a maximum of \$1,000 per child under age 4 and \$330 per child ages 4 to 16. The credit is gradually reduced if your income is over \$110,000 for Married Filing Jointly, or over \$75,000 for other filers.

What if I don't have income or have extremely low income?

You do not need to have income to be eligible for this credit. If you have no income or your income is below \$4,000, you do not owe taxes and you can get the full credit as cash back by filing a New York State income tax return.

What if I have income over \$4,000 and do not know if I owe any taxes?

If you have more than \$4,000 income, file a New York State income tax return to claim the credit. If you do not owe taxes, you can receive this full credit as cash back. If you owe a small amount of tax, this credit can pay for that and even provide you with some additional cash.

Will I lose my benefits if I receive the Empire State Child Credit?

No. Receiving the Empire State Child Credit will not impact your Medicaid, Supplemental Nutrition Assistance Program (SNAP), Supplemental Security Income (SSI), cash assistance or housing assistance. If you save your refund, it will not count against asset limits for 12 months.

How do I get this credit?

Get your Empire State Child Credit by filing a New York State income tax return and providing a valid Social Security number (SSN) or individual taxpayer identification number (ITIN) for you and each child you list on your [New York State Tax Form IT-213](http://www.tax.ny.gov/pit/it-213/). You may be able to get free help filing your tax return by April 15, 2026.

How can I file my return for free?

Free income tax filing resources are available on the Tax Department website: www.tax.ny.gov (search: free)



Scan for more information about the Empire State Child Credit.

otda.ny.gov/ChildCredit



Office of Temporary and Disability Assistance