

**NEW TAX CREDIT FOR  
NONCUSTODIAL PARENTS  
PAYING CHILD SUPPORT**

Effective beginning in the 2006 tax year, low income noncustodial parents may be eligible for a **new** enhanced earned income tax credit.

One requirement to receive this credit is that you have made your child support payments to the New York State Support Collection Unit in an amount equal to the current child support payments due for the tax year.

If you meet all of the eligibility requirements to claim this new credit, you may complete NYS Tax Form IT-209 and submit it beginning with your 2006 Personal Income Tax Return. The form and instructions will be available beginning in December 2006 on the New York State Department of Taxation and Finance website at [www.nystax.gov](http://www.nystax.gov).