



Office of Temporary  
and Disability Assistance

# Empire State Child Credit

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

---

**In 2026 (also known as Tax Year 2025),  
you may be eligible to receive cash back:**

Up to  
**\$1,000**  
per qualifying child  
younger than age 4

Up to  
**\$330**  
per qualifying child  
ages 4–16



## **You are eligible for the refundable Empire State Child Credit if you:**

- are a full-year New York State resident,
- have at least one qualifying child younger than 17 years old as of December 31, 2025
- file a New York State income tax return and provide a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) for you and for each child

---

If you have no income or low-income, you can receive the credit as cash back. If you owe a small amount of tax, this credit can pay for that and provide you with additional cash.

**File a New York State income tax return and Form IT-213, Claim for Empire State Child Credit, to receive the credit.**

**Scan the QR code for more information about the Empire State Child Credit.**



**[otda.ny.gov/ChildCredit](http://otda.ny.gov/ChildCredit)**