



## How the New York State Noncustodial Parent Earned Income Credit Works

### Qualifying Noncustodial Parents Can Earn up to \$1,580 by Filing for This Credit

Noncustodial parents who paid their child support obligations in full in 2024 may be able to receive as much as \$1,580 thanks to a special New York State tax credit.

Known as the Noncustodial Parent Earned Income Credit (NCP EIC), the credit is available to full-year New York State residents who pay child support through the State's Support Collection unit and meet certain other requirements.

### Checking Eligibility for the NCP EIC

To qualify for the NCP EIC, noncustodial parents must meet certain criteria, including:

- Having paid **100% of their current child support due** for 2024. The current child support due amount varies from case to case. For help understanding whether they have paid the full amount due or for any other help with their child support case, noncustodial parents can [contact us](mailto:dcse.cseweb@dfa.state.ny.us) by email ([dcse.cseweb@dfa.state.ny.us](mailto:dcse.cseweb@dfa.state.ny.us)), mail, phone (1-888-208-4485; TTY: 1-866-875-9975) or in person. They should include their name, case number, or date of birth when contacting us
- Earning **less than \$49,084** in 2024
- Being **at least 18 years old** and a [full-year New York State resident](#)
- Paying child support through the [New York State Child Support Collection Unit](#). Payments made to the New York City Office of Child Support Services (OCSS) in person, over the phone, or through the NYC ACCESS HRA Child Support Mobile all count as payments through the New York State Child Support Collection Unit
- Having a **Social Security Number** for themselves and for the children for whom they pay current child support. Noncustodial parents do not need to provide their child or children's Social Security Number when filing for the credit

### Contact OCSS

Email us at [dcse.cseweb@dfa.state.ny.us](mailto:dcse.cseweb@dfa.state.ny.us)



*Photo is of models used for illustrative purposes only.*

### Filing for NCP EIC

To receive the NCP EIC, noncustodial parents must file their New York State tax return for 2024 and include [New York State tax form IT-209](#).

The forms and instructions needed to file these returns are available at [tax.ny.gov/forms/income\\_credit\\_forms.htm](https://tax.ny.gov/forms/income_credit_forms.htm).

### Finding Free Help with Preparing Taxes

Custodial and noncustodial parents who earned \$93,000 or less in 2024 can get free help preparing and filing their taxes. Go to [nyc.gov/taxprep](https://nyc.gov/taxprep) or call 311 for information about free tax preparation services delivered by volunteers certified by the Internal Revenue Service (IRS).

The deadline to file a tax return for your 2024 taxes is April 15, 2025.

### Amending Tax Returns Already Filed for 2024—or Earlier Years

Noncustodial parents who have already filed their 2024 taxes can still apply for this credit. They just need to file an amended return. They may also be able to file an amended return going back as far as three years.

### Upcoming Free Webinars

Join us on March 25 for “How to Prepare for Court: What to Bring and What to Expect” and April 8 for “How Do I...? Information on Managing a Child Support Case.” All sessions are held virtually on Tuesdays from 10:00 to 11:00 a.m. To register, go to [www.nyc.gov/site/hra/help/ocss-cbos.page](https://www.nyc.gov/site/hra/help/ocss-cbos.page) and follow the directions under “Upcoming Presentations.”