NEW YORK STATE 2021

Department of Taxation and Finance

Instructions for Form IT-209
Claim for Noncustodial Parent
New York State Earned Income Credit

IT-209-I

⚠ Caution: For personal income tax purposes, NYS has decoupled from federal changes made to the Internal Revenue Code (IRC) after March 1, 2020. Therefore, certain individuals who claimed the federal earned income credit may not be eligible for the NYS and NYC credits. Thresholds and amounts used in the calculation of this credit will be based on a recomputed federal adjusted gross income (FAGI). Line 19a on Forms IT-201 and IT-203 will be used, instead of line 19. If the amounts on your Form IT-201 or Form IT-203 lines 19 and 19a do not match, your New York credit must be calculated using the NY recomputed FAGI.

General information

What is the noncustodial parent New York State earned income credit (noncustodial EIC)?

The noncustodial EIC is a credit that may be claimed by eligible taxpayers (see below) instead of the New York State Earned Income Credit (NYS EIC) claimed on Form IT-215, *Claim for Earned Income Credit,* or Form IT-209, Schedule B.

Who is eligible to claim this credit?

You may claim the noncustodial EIC only if you meet **all** of the following conditions for the tax year. You must

- be a full-year New York State resident,
- be at least 18 years of age,
- be a parent of a minor child (or children) with whom you **do not reside**,
- have an order in effect for at least one-half of the tax year requiring you to make child support payments payable through a New York State Support Collection Unit (SCU) pursuant to Social Services Law section 111-h, and
- have paid an amount in child support at least equal to the amount of current child support you were required to pay by all court orders.

What is the amount of credit?

The amount of credit is equal to the greater of:

- 20% of the federal EIC that would have been allowed (based on your NY recomputed FAGI and recomputed earned income) if the noncustodial child met the definition of a qualifying child, computed as if you had one qualifying child and without the benefit of the joint return phase out amount (even if your filing status is ② *Married filing joint return*); **or**
- 2.5 times the federal EIC that would have been allowed (based on your NY recomputed FAGI, recomputed earned income, and using 2020 federal indexed credit amounts) if you had satisfied the eligibility requirements, computed as if you had no qualifying children.

If the amount of the credit is greater than your tax liability, the excess may be refunded without interest.

How do I claim the noncustodial EIC?

You must file Form IT-209 with your NYS income tax return. If you have already filed your original return, you must file an amended NYS return and include Form IT-209 to claim the credit.

Eligibility verification

New York State will not allow a claim for the noncustodial EIC unless the Tax Department has received verification of eligibility from the Office of Temporary and Disability Assistance (OTDA) that you

- are a parent of a minor child who does not reside with you,

- have a child support order payable through a New York State SCU, **and**
- are current in your payments as required by that order.

The Tax Department receives this information automatically. The eligibility verification requires no action on your part.

How to appeal disallowance of the credit due to information provided by OTDA

If you are notified that you do not qualify for the noncustodial EIC based on information provided by OTDA, you have the right to request a review of your child support qualifications for the noncustodial EIC by the SCU to which you make payments as directed in your order of support.

To request an SCU review, call the Child Support Helpline (CSH) at 1 888 208-4485. The CSH will send you a form to complete and return to the appropriate SCU for the review. The SCU will conduct the review, send you a written determination, and a copy of the determination will be provided to the Tax Department. If the SCU has determined that you are qualified, the Tax Department will process your credit.

What if I am eligible for both the noncustodial EIC and the NYS EIC?

If you are eligible for the noncustodial EIC and claimed a federal EIC, complete Schedule B to determine which credit offers you a greater benefit, since you cannot claim both the noncustodial EIC and the NYS EIC.

Line instructions

See the instructions for your tax return for the *Privacy notification,* or if you need help contacting the Tax Department.

Schedule A – Noncustodial parent New York State earned income credit (noncustodial EIC)

Part 1 – Eligibility

If you answer *No* to any question on lines 1 through 7, or *Yes* to any question on lines 8, 9, or 10, **stop**; do not complete Form IT-209. You do not qualify for this credit.

Line 1 – To determine if you are a full-year resident of New York State, see the instructions for your income tax return.

Line 3 – In the spaces provided, list the information, including each child's name and suffix (for example, Jr., Sr., III), for up to three children who did not reside with you and were under age 18 on December 31. Each of your qualifying children must have a correct and valid Social Security number (SSN) by the due date of the return (including extensions).

Line 7 – For the federal EIC, the Social Security Administration must issue a valid SSN. If *Not Valid for Employment* is marked on your Social Security card because the number was issued solely for you to apply for or receive a federally funded benefit, you are not eligible.

In addition, to be eligible to claim the New York State and New York City noncustodial EIC, you must have a valid SSN by the due date of the return (including extensions). If not, you may not file late or amend your return for purposes of claiming this credit.

Line 10 – You cannot claim the noncustodial EIC if your investment income is more than $3,650 (this amount is different from the federal amount). For most people, investment income is the **total amount** of the following:

- taxable interest income (from federal Form 1040, line 2b);
- tax-exempt interest income (from federal Form 1040, line 2a);
- ordinary dividends income (from federal Form 1040, line 3b);
- capital gains net income from federal Form 1040, line 7 (if more than zero); and
- any amount entered on NYS Form IT-558, line 4, code A-014, *Extension of look-thru rules for related foreign corporations*, due to interest or dividends.

For more information on what qualifies as investment income, see federal Publication 596, *Earned Income Credit.*

Part 3 – Earned income

⚠ **Caution:** If your earned income for 2021 is less than your earned income in 2019, you may elect to use your 2019 earned income in calculating your NYS noncustodial EIC. **Enter special condition code P3** on your Form IT-201, *Resident Income Tax Return,* item G. If you use your 2019 earned income, you will not make any adjustments on lines 13 (including those in Worksheet A) or 15 (including those in Worksheet B) for NYS Form IT-558 modifications.

Line 13 – Complete **Worksheet A** below to determine the amount to enter on line 13.

Nontaxable combat pay

If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See federal Publication 3, *Armed Forces Tax Guide.* You can elect to include this pay in your earned income when computing the EIC. Electing to include nontaxable combat pay may increase or decrease your earned income credit. Compute the credit with and without your nontaxable combat pay before making the election. The amount of your nontaxable combat pay should be shown on federal Form(s) W-2, box 12, with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

Worksheet A

Wages, salaries, tips, etc.

1 Enter the amount from Form IT-201, line 1 ...... 1 _____

2 Enter any amount that was reported on federal Schedule SE, line 5a, as a church employee, or that was reported on federal Schedule SE, line 2, as a member of the clergy that was also included in line 1 above... 2 _____

3 Subtract line 2 from line 1 .... 3 _____

4 Enter the amount, if any, from federal Form(s) W-2, box 12, with code Q, if you elect to include nontaxable combat pay in earned income *(see above)* .... 4 _____

5 Enter the amount(s), if any, included on NYS Form IT-558, Line 4, code A-004, *Exclusion for certain employer payments of student loans*; code A-013, *Benefits provided to volunteer firefighters and emergency medical responders* (only include qualified payments [IRC § 139-B-(c)(2)] not any tax benefits); code A-021, *Continuation coverage premium assistance exclusion*; and code A-022, *Increase in exclusion for employer provided dependent care assistance.* 5 _____

6 Add lines 3, 4, and 5; enter here and on Form IT-209, line 13.. 6 _____

Line 14 – If you:

- received a taxable scholarship or fellowship grant that was not reported on a federal Form W-2;
- received a Medicaid waiver payment that you excluded on your federal return and want to exclude from your earned income;
- were paid an amount as an inmate in a penal institution for work; or
- received an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (this amount may be shown on your federal Form W-2, box 11),

enter the total of those amounts on line 14.

Line 15 – Complete **Worksheet B** on page 3 if you were self-employed, or filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C as a statutory employee, to determine the amount to enter on line 15.

From your amount determined in Worksheet B you must:

- **add** the amount(s), if any, claimed on NYS Form IT-558, line 4:
  – code A-008, *Depreciation of qualified improvement property (QIP);*
  – code A-012, *Energy efficient commercial buildings deduction;*
  – code A-016, *7-year recovery period for motorsports entertainment complexes;*
  – code A-017, *Expensing rules for certain productions;*
  – code A-018, *Accelerated depreciation for business property on Indian reservations;* and
  – code A-019, *Temporary allowance of full deduction for business meals.*
- **subtract** the amount(s), if any, claimed on NYS Form IT-558, line 13:
  – code S-003, *Depreciation of qualified improvement property (QIP);*
  – code S-005, *Modifications of limitations on business interest;*
  – code S-007, *7-year recovery period for motorsports entertainment complexes;*
  – code S-008, *Accelerated depreciation for business property on Indian reservations;*
  – code S-009, *Continuation coverage premium assistance credit;*
  – code S-010, *Credit for paid sick leave;*
  – code S-011, *Payroll credit for paid family leave;* and
  – code S-012, *Special rule related to tax on employers.*

Do not use a minus sign or brackets to show a loss. Mark an *X* in the appropriate box at line 15 to indicate if the amount reported is a profit or loss. Be sure to enter your employer identification number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity does not have an EIN, enter your SSN.

(continued)

Worksheet B
Business income

Self-employed, members of the clergy, and people with church employee income filing federal Schedule SE

1a Enter the total from federal Schedule SE,
line 3 .... 1a _____

1b Enter any amount from federal Schedule SE,
line 4b and line 5a.......................... 1b _____

1c Add lines 1a and 1b .... 1c _____

1d Enter the amount from federal Schedule SE,
line 13 .... 1d _____

1e Subtract line 1d from 1c................................ 1e _____

Self-employed individuals NOT required to file federal Schedule SE

Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amounts exempt from self-employment tax as a result of the filing and approval of federal Form 4361, or any other amounts exempt from self-employment tax.

2a Enter any net farm profit (or loss) from
federal Schedule F, line 34, and from
farm partnership, federal Form 1065,
Schedule K-1, box 14, code A*...................... 2a _____

2b Enter any net profit (or loss) from federal
Schedule C, line 31 and federal Form 1065,
Schedule K-1, box 14, code A (other than
farming)* .... 2b _____

2c Add lines 2a and 2b.. 2c _____

* If you have any Schedule K-1 amounts, complete the appropriate line(s) of federal Schedule SE. Reduce the federal Schedule K-1 amounts as described in the federal *Partner's Instructions for Schedule K-1.*

Statutory employees filing federal Schedule C

3 Enter the amount from federal Schedule C,
line 1 that you are filing as a statutory
employee .... 3 _____

4 Add lines 1e, 2c, and 3. This is your total
business income. Enter here and on
Form IT-209, line 15......................... 4 _____

Part 4 – Credit computation

Complete both sections (lines 18 through 32).

Lines 18 through 24 – In this section, the noncustodial EIC is computed as 20% of the federal EIC with one qualifying child.

Lines 25 through 31 – In this section, the noncustodial EIC is computed as 2.5 times the federal EIC without a qualifying child.

Line 32 – Enter the greater of line 24 or line 31. This is your noncustodial EIC. The noncustodial EIC may be claimed instead of the NYS EIC (on Form IT-215 or Form IT-209, Schedule B). **You cannot claim both.**

If you claimed a federal EIC (or could have based on your NY recomputed FAGI or recomputed earned income), complete Schedule B to determine if the NYS EIC is more beneficial than the noncustodial EIC.

If you did not claim a federal EIC (and are still ineligible based on your NY recomputed FAGI or recomputed earned income), enter the line 32 amount on Form IT-201, line 66.

Submit Form IT-209 with your return.

Schedule B – New York State earned income credit (NYS EIC)

Complete Schedule B only if you claimed a federal EIC or could have based on your NY recomputed FAGI or recomputed earned income.

If you were a full-year or part-year resident of New York City, also complete Schedule C.

Line 33 – Generally, you must have claimed the federal earned income credit in order to claim the New York State and New York City earned income credits.

Recent federal changes allow certain individuals to claim the federal earned income credit for 2021. However, due to NYS decoupling from these changes, the following individuals eligible for the federal credit are not eligible for the NYS and NYC EIC:

- individuals over age 65 or under age 25 without a qualifying child;
- individuals who filed their federal return using married filing separate status;
- individuals who have a qualifying child but did not have a valid identification number for the child, and therefore claimed the federal credit as an individual with no qualifying children; and
- individuals with no qualifying children and NY recomputed FAGI over $15,950 ($21,900 for married filing joint taxpayers).

Line 33a – Due to NYS decoupling from IRC code changes after March 1, 2020, you may be eligible for NYS and NYC credit, if applicable, based on your NY recomputed FAGI and recomputed earned income.

NY recomputed FAGI is the amount from line 19a on Form IT-201.

NY recomputed earned income is the amount from line 16 on Form IT-209. This is your federal earned income for the year:

- **plus** the amount(s), if any, claimed on NYS Form IT-558, line 4:
  - code A-004, *Exclusion for certain employer payments of student loans;*
  - code A-008, *Depreciation of qualified improvement property (QIP);*
  - code A-012, *Energy efficient commercial buildings deduction;*
  - code A-013, *Benefits provided to volunteer firefighters and emergency medical responders* (only include qualified payments [IRC § 139-B-(c)(2)] not any tax benefits)*;*
  - code A-016, *7-year recovery period for motorsports entertainment complexes;*
  - code A-017, *Expensing rules for certain productions;*
  - code A-018, *Accelerated depreciation for business property on Indian reservations;*
  - code A-019, *Temporary allowance of full deduction for business meals;*
  - code A-021, *Continuation coverage premium assistance exclusion;* and
  - code A-022, *Increase in exclusion for employer provided dependent care assistance.*
- **less** the amount(s), if any, claimed on NYS Form IT-558, line 13:
  - code S-003, *Depreciation of qualified improvement property (QIP);*
  - code S-005, *Modifications of limitations on business interest;*
  - code S-007, *7-year recovery period for motorsports entertainment complexes;*
  - code S-008, *Accelerated depreciation for business property on Indian reservations;*
  - code S-009, *Continuation coverage premium assistance credit;*
  - code S-010, *Credit for paid sick leave;*
  - code S-011, *Payroll credit for paid family leave;* and
  - code S-012, *Special rule related to tax on employers.*

If your earned income for 2021 is less than your earned income in 2019 and you have elected for federal purposes to use your 2019 earned income in the calculation of your federal credit, you must use your 2019 earned income in calculating your NYS and NYC earned income credit. **Enter special condition code P3** on your Form IT-201, item G. If using your 2019 earned income, do not make any adjustments for NYS Form IT-558 modifications.

If you claimed the federal credit with one or more qualifying children and did not file NYS Form IT-558, you do not need to recalculate your federal earned income credit.

If you filed NYS Form IT-558, but were ineligible for the federal earned income credit due to your FAGI or earned income amounts, check federal eligibility based on your NY recomputed FAGI and recomputed earned income. If the recomputed amounts make you eligible and you have one or more qualifying children, calculate your recomputed federal earned income credit using these amounts. Use the federal 1040 instructions for line 27a, federal worksheets, and federal lookup tables in order to arrive at your recomputed federal earned income credit amount. Enter this amount on Form IT-209, line 35.

If you claimed the federal earned income credit with one or more qualifying children and filed NYS Form IT-558, you must recalculate your federal earned income credit using your NY recomputed FAGI and recomputed earned income amounts. These recomputed amounts must be used to recomplete your federal worksheets, federal earned income credit line instructions, and when using credit lookup tables in order to arrive at your recomputed federal earned income credit amount. Enter this amount on Form IT-209, line 35.

Line 34 – In the spaces provided, list the information, including each child's name and suffix (for example, Jr., Sr., III), for up to three of the same children you claimed on your federal Schedule EIC.

Line 35 – If you **did not claim qualifying children** on line 34, complete the *Recomputed federal earned income credit for individuals with no qualifying children worksheet* below.

If you did not file NYS Form IT-558 **and claimed qualifying children** on line 34, enter the amount from federal Form 1040, line 27a, on line 35.

If you filed NYS Form IT-558 **and claimed qualifying children** on line 34, you must recalculate your federal credit using your NY recomputed FAGI and recomputed earned income amounts and enter that recomputed amount on line 35.

Recomputed federal earned income credit for individuals with no qualifying children worksheet

1 Enter the amount from Form IT-209, line 16. This is your NY recomputed earned income   1 _____

2 Find the line 1 amount (total NY recomputed earned income) in the *EIC table* beginning on page 6 of the instructions. *(If your NYS filing status is ②, Married filing joint return, enter the amount from **column c**. All other filing statuses, enter the amount from **column b**.)* .... 2 _____

3 Enter your NY recomputed FAGI from Form IT-209, line 17 .... 3 _____

4 Are the amounts on line 1 and 3 the same?
   If **Yes**, skip line 5 and enter the amount from line 2 on line 6 below.
   If **No**, go to line 5.

5 Is the amount on line 3 less than $8,900 ($14,850 if your filing status is ②, *Married filing joint return*)?
   If **Yes**, leave line 5 blank and enter the amount from line 2 on line 6.
   If **No**, find the line 3 amount (recomputed FAGI) in the *EIC table* beginning on page 6 of the instructions. *(If your NYS filing status is ②, Married filing joint return, enter the amount from **column c**. All other filing statuses, enter the amount from **column b**.)* .... 5 _____
   Enter the smaller of line 2 or line 5 on line 6 below.

6 Recomputed federal earned income credit based on NYS decouple. Enter this amount on Form IT-209, line 35 .... 6 _____

Line 38b – Enter the amount from Form IT-112-R, *New York State Resident Credit*, line 30, or Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*, line 46.

Line 38c – Enter the amount of your **available** accumulation distribution credit. This amount may be greater than your accumulation distribution credit claimed on Form IT-201-ATT, line 1.

Schedule C – New York City earned income credit (NYC EIC) for NYC full-year and part-year residents

If you were a resident or part-year resident of NYC, complete **Worksheet C** on page 5, to calculate your NYC EIC.

Instructions for completing Worksheet C

Line 4 – Complete this line only if your filing status is ③, *Married filing separate return*. See the instructions for Form IT-201 to determine your filing status. Remember that while the NYC EIC can be split in any manner you and your spouse agree to, the combined amount of both spouses' NYC credits cannot be more than the amount on line 3. If you are a full-year NYC resident, enter this amount on Form IT-209, line 45; also enter on Form IT-201, line 70. If you are a part-year NYC resident, continue with line 5.

Lines 6 and 7 – Part-year NYC residents must also enter this amount on Form IT-209, line 46 and 47.

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Note: If your filing status is ②, *Married filing joint return,* you and your spouse had different NYC resident periods, and you are filing separate Forms IT-360.1, enter on lines 6 and 7 the combined amount from both spouses' Forms IT-360.1.

Worksheet C
New York City earned income credit (NYC EIC)

1 Enter the amount from IT-209, line 35 .... 1 _____

2 NYC EIC rate 5% (.05) .... 2 _____ .05

3 Allowable NYC EIC *(multiply line 1 by line 2)*… 3 _____

 • If your filing status is ③, *Married filing separate return*, also complete line 4 below.

 • Part-year NYC residents must also complete lines 5 through 9 below.

 • All others, enter the line 3 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.

4 If your filing status is ③, *Married filing separate return,* the NYC EIC credit on line 3 above can be divided between spouses in any manner you wish. Enter on line 4 the amount you are claiming .... 4 _____

 • Part-year NYC residents must also complete lines 5 through 9 below.

 • All others, enter the line 4 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.

Part-year NYC residents only

5 NYC EIC *(from line 3 or line 4 above)* .... 5 _____

6 Enter the amount from Form IT-360.1, line 20, column B; also enter this amount on Form IT-209, line 47 .... 6 _____

7 Enter the amount from Form IT-360.1, line 20, column A; also enter this amount on Form IT-209, line 46 .... 7 _____

8 Divide line 6 by line 7 *(round the result to four decimal places; cannot exceed 1.0000)* ... 8 _____

9 Part-year resident NYC EIC *(multiply line 5 by line 8, and enter this amount on Form IT-209, line 45, and Form IT-201, line 70)* .... 9 _____
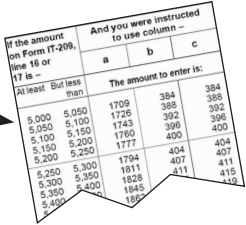

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2021 EIC Table

Caution: This is **not** a tax table.

1. To find the amount to enter, read down the *At least* and *But less than* columns and find the line that includes the amount from your Form IT-209, line 16 or 17.
2. Then, go to the column you were instructed to use and enter the amount from that column.

Example: *If you were instructed to use* **column a** *and the amount you are looking up from Form IT-209 is $5,000, you would enter $1,709.*

At least	But less than	a	b	c
$1	$50	$9	$2	$2
50	100	26	6	6
100	150	43	10	10
150	200	60	13	13
200	250	77	17	17
250	300	94	21	21
300	350	111	25	25
350	400	128	29	29
400	450	145	33	33
450	500	162	36	36
500	550	179	40	40
550	600	196	44	44
600	650	213	48	48
650	700	230	52	52
700	750	247	55	55
750	800	264	59	59
800	850	281	63	63
850	900	298	67	67
900	950	315	71	71
950	1,000	332	75	75
1,000	1,050	349	78	78
1,050	1,100	366	82	82
1,100	1,150	383	86	86
1,150	1,200	400	90	90
1,200	1,250	417	94	94
1,250	1,300	434	98	98
1,300	1,350	451	101	101
1,350	1,400	468	105	105
1,400	1,450	485	109	109
1,450	1,500	502	113	113
1,500	1,550	519	117	117
1,550	1,600	536	120	120
1,600	1,650	553	124	124
1,650	1,700	570	128	128
1,700	1,750	587	132	132
1,750	1,800	604	136	136
1,800	1,850	621	140	140
1,850	1,900	638	143	143
1,900	1,950	655	147	147
1,950	2,000	672	151	151
2,000	2,050	689	155	155
2,050	2,100	706	159	159
2,100	2,150	723	163	163
2,150	2,200	740	166	166
2,200	2,250	757	170	170
2,250	2,300	774	174	174
2,300	2,350	791	178	178
2,350	2,400	808	182	182
2,400	2,450	825	186	186
2,450	2,500	842	189	189

At least	But less than	a	b	c
2,500	2,550	859	193	193
2,550	2,600	876	197	197
2,600	2,650	893	201	201
2,650	2,700	910	205	205
2,700	2,750	927	208	208
2,750	2,800	944	212	212
2,800	2,850	961	216	216
2,850	2,900	978	220	220
2,900	2,950	995	224	224
2,950	3,000	1012	228	228
3,000	3,050	1029	231	231
3,050	3,100	1046	235	235
3,100	3,150	1063	239	239
3,150	3,200	1080	243	243
3,200	3,250	1097	247	247
3,250	3,300	1114	251	251
3,300	3,350	1131	254	254
3,350	3,400	1148	258	258
3,400	3,450	1165	262	262
3,450	3,500	1182	266	266
3,500	3,550	1199	270	270
3,550	3,600	1216	273	273
3,600	3,650	1233	277	277
3,650	3,700	1250	281	281
3,700	3,750	1267	285	285
3,750	3,800	1284	289	289
3,800	3,850	1301	293	293
3,850	3,900	1318	296	296
3,900	3,950	1335	300	300
3,950	4,000	1352	304	304
4,000	4,050	1369	308	308
4,050	4,100	1386	312	312
4,100	4,150	1403	316	316
4,150	4,200	1420	319	319
4,200	4,250	1437	323	323
4,250	4,300	1454	327	327
4,300	4,350	1471	331	331
4,350	4,400	1488	335	335
4,400	4,450	1505	339	339
4,450	4,500	1522	342	342
4,500	4,550	1539	346	346
4,550	4,600	1556	350	350
4,600	4,650	1573	354	354
4,650	4,700	1590	358	358
4,700	4,750	1607	361	361
4,750	4,800	1624	365	365
4,800	4,850	1641	369	369
4,850	4,900	1658	373	373
4,900	4,950	1675	377	377
4,950	5,000	1692	381	381

At least	But less than	a	b	c
5,000	5,050	1709	384	384
5,050	5,100	1726	388	388
5,100	5,150	1743	392	392
5,150	5,200	1760	396	396
5,200	5,250	1777	400	400
5,250	5,300	1794	404	404
5,300	5,350	1811	407	407
5,350	5,400	1828	411	411
5,400	5,450	1845	415	415
5,450	5,500	1862	419	419
5,500	5,550	1879	423	423
5,550	5,600	1896	426	426
5,600	5,650	1913	430	430
5,650	5,700	1930	434	434
5,700	5,750	1947	438	438
5,750	5,800	1964	442	442
5,800	5,850	1981	446	446
5,850	5,900	1998	449	449
5,900	5,950	2015	453	453
5,950	6,000	2032	457	457
6,000	6,050	2049	461	461
6,050	6,100	2066	465	465
6,100	6,150	2083	469	469
6,150	6,200	2100	472	472
6,200	6,250	2117	476	476
6,250	6,300	2134	480	480
6,300	6,350	2151	484	484
6,350	6,400	2168	488	488
6,400	6,450	2185	492	492
6,450	6,500	2202	495	495
6,500	6,550	2219	499	499
6,550	6,600	2236	503	503
6,600	6,650	2253	507	507
6,650	6,700	2270	511	511
6,700	6,750	2287	514	514
6,750	6,800	2304	518	518
6,800	6,850	2321	522	522
6,850	6,900	2338	526	526
6,900	6,950	2355	530	530
6,950	7,000	2372	534	534
7,000	7,050	2389	537	537
7,050	7,100	2406	541	541
7,100	7,150	2423	543	543
7,150	7,200	2440	543	543
7,200	7,250	2457	543	543
7,250	7,300	2474	543	543
7,300	7,350	2491	543	543
7,350	7,400	2508	543	543
7,400	7,450	2525	543	543
7,450	7,500	2542	543	543

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c	At least	But less than	a	b	c	At least	But less than	a	b	c
		The amount to enter is:					The amount to enter is:					The amount to enter is:		
7,500	7,550	2559	543	543	10,250	10,300	3494	436	543	13,000	13,050	3618	226	543
7,550	7,600	2576	543	543	10,300	10,350	3511	433	543	13,050	13,100	3618	222	543
7,600	7,650	2593	543	543	10,350	10,400	3528	429	543	13,100	13,150	3618	218	543
7,650	7,700	2610	543	543	10,400	10,450	3545	425	543	13,150	13,200	3618	215	543
7,700	7,750	2627	543	543	10,450	10,500	3562	421	543	13,200	13,250	3618	211	543
7,750	7,800	2644	543	543	10,500	10,550	3579	417	543	13,250	13,300	3618	207	543
7,800	7,850	2661	543	543	10,550	10,600	3596	413	543	13,300	13,350	3618	203	543
7,850	7,900	2678	543	543	10,600	10,650	3618	410	543	13,350	13,400	3618	199	543
7,900	7,950	2695	543	543	10,650	10,700	3618	406	543	13,400	13,450	3618	195	543
7,950	8,000	2712	543	543	10,700	10,750	3618	402	543	13,450	13,500	3618	192	543
8,000	8,050	2729	543	543	10,750	10,800	3618	398	543	13,500	13,550	3618	188	543
8,050	8,100	2746	543	543	10,800	10,850	3618	394	543	13,550	13,600	3618	184	543
8,100	8,150	2763	543	543	10,850	10,900	3618	391	543	13,600	13,650	3618	180	543
8,150	8,200	2780	543	543	10,900	10,950	3618	387	543	13,650	13,700	3618	176	543
8,200	8,250	2797	543	543	10,950	11,000	3618	383	543	13,700	13,750	3618	173	543
8,250	8,300	2814	543	543	11,000	11,050	3618	379	543	13,750	13,800	3618	169	543
8,300	8,350	2831	543	543	11,050	11,100	3618	375	543	13,800	13,850	3618	165	543
8,350	8,400	2848	543	543	11,100	11,150	3618	371	543	13,850	13,900	3618	161	543
8,400	8,450	2865	543	543	11,150	11,200	3618	368	543	13,900	13,950	3618	157	543
8,450	8,500	2882	543	543	11,200	11,250	3618	364	543	13,950	14,000	3618	153	543
8,500	8,550	2899	543	543	11,250	11,300	3618	360	543	14,000	14,050	3618	150	543
8,550	8,600	2916	543	543	11,300	11,350	3618	356	543	14,050	14,100	3618	146	543
8,600	8,650	2933	543	543	11,350	11,400	3618	352	543	14,100	14,150	3618	142	543
8,650	8,700	2950	543	543	11,400	11,450	3618	348	543	14,150	14,200	3618	138	543
8,700	8,750	2967	543	543	11,450	11,500	3618	345	543	14,200	14,250	3618	134	543
8,750	8,800	2984	543	543	11,500	11,550	3618	341	543	14,250	14,300	3618	130	543
8,800	8,850	3001	543	543	11,550	11,600	3618	337	543	14,300	14,350	3618	127	543
8,850	8,900	3018	543	543	11,600	11,650	3618	333	543	14,350	14,400	3618	123	543
8,900	8,950	3035	540	543	11,650	11,700	3618	329	543	14,400	14,450	3618	119	543
8,950	9,000	3052	536	543	11,700	11,750	3618	326	543	14,450	14,500	3618	115	543
9,000	9,050	3069	532	543	11,750	11,800	3618	322	543	14,500	14,550	3618	111	543
9,050	9,100	3086	528	543	11,800	11,850	3618	318	543	14,550	14,600	3618	107	543
9,100	9,150	3103	524	543	11,850	11,900	3618	314	543	14,600	14,650	3618	104	543
9,150	9,200	3120	521	543	11,900	11,950	3618	310	543	14,650	14,700	3618	100	543
9,200	9,250	3137	517	543	11,950	12,000	3618	306	543	14,700	14,750	3618	96	543
9,250	9,300	3154	513	543	12,000	12,050	3618	303	543	14,750	14,800	3618	92	543
9,300	9,350	3171	509	543	12,050	12,100	3618	299	543	14,800	14,850	3618	88	543
9,350	9,400	3188	505	543	12,100	12,150	3618	295	543	14,850	14,900	3618	85	539
9,400	9,450	3205	501	543	12,150	12,200	3618	291	543	14,900	14,950	3618	81	535
9,450	9,500	3222	498	543	12,200	12,250	3618	287	543	14,950	15,000	3618	77	531
9,500	9,550	3239	494	543	12,250	12,300	3618	283	543	15,000	15,050	3618	73	527
9,550	9,600	3256	490	543	12,300	12,350	3618	280	543	15,050	15,100	3618	69	524
9,600	9,650	3273	486	543	12,350	12,400	3618	276	543	15,100	15,150	3618	65	520
9,650	9,700	3290	482	543	12,400	12,450	3618	272	543	15,150	15,200	3618	62	516
9,700	9,750	3307	479	543	12,450	12,500	3618	268	543	15,200	15,250	3618	58	512
9,750	9,800	3324	475	543	12,500	12,550	3618	264	543	15,250	15,300	3618	54	508
9,800	9,850	3341	471	543	12,550	12,600	3618	260	543	15,300	15,350	3618	50	505
9,850	9,900	3358	467	543	12,600	12,650	3618	257	543	15,350	15,400	3618	46	501
9,900	9,950	3375	463	543	12,650	12,700	3618	253	543	15,400	15,450	3618	42	497
9,950	10,000	3392	459	543	12,700	12,750	3618	249	543	15,450	15,500	3618	39	493
10,000	10,050	3409	456	543	12,750	12,800	3618	245	543	15,500	15,550	3618	35	489
10,050	10,100	3426	452	543	12,800	12,850	3618	241	543	15,550	15,600	3618	31	485
10,100	10,150	3443	448	543	12,850	12,900	3618	238	543	15,600	15,650	3618	27	482
10,150	10,200	3460	444	543	12,900	12,950	3618	234	543	15,650	15,700	3618	23	478
10,200	10,250	3477	440	543	12,950	13,000	3618	230	543	15,700	15,750	3618	20	474

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c	At least	But less than	a	b	c	At least	But less than	a	b	c
		The amount to enter is:					The amount to enter is:					The amount to enter is:		
15,750	15,800	3618	16	470	18,250	18,300	3618	0	279	20,750	20,800	3417	0	88
15,800	15,850	3618	12	466	18,300	18,350	3618	0	275	20,800	20,850	3409	0	84
15,850	15,900	3618	8	462	18,350	18,400	3618	0	271	20,850	20,900	3401	0	80
15,900	15,950	3618	4	459	18,400	18,450	3618	0	267	20,900	20,950	3393	0	76
15,950	16,000	3618	0	455	18,450	18,500	3618	0	264	20,950	21,000	3385	0	72
16,000	16,050	3618	0	451	18,500	18,550	3618	0	260	21,000	21,050	3377	0	68
16,050	16,100	3618	0	447	18,550	18,600	3618	0	256	21,050	21,100	3369	0	65
16,100	16,150	3618	0	443	18,600	18,650	3618	0	252	21,100	21,150	3361	0	61
16,150	16,200	3618	0	439	18,650	18,700	3618	0	248	21,150	21,200	3353	0	57
16,200	16,250	3618	0	436	18,700	18,750	3618	0	244	21,200	21,250	3345	0	53
16,250	16,300	3618	0	432	18,750	18,800	3618	0	241	21,250	21,300	3337	0	49
16,300	16,350	3618	0	428	18,800	18,850	3618	0	237	21,300	21,350	3329	0	46
16,350	16,400	3618	0	424	18,850	18,900	3618	0	233	21,350	21,400	3321	0	42
16,400	16,450	3618	0	420	18,900	18,950	3618	0	229	21,400	21,450	3313	0	38
16,450	16,500	3618	0	417	18,950	19,000	3618	0	225	21,450	21,500	3305	0	34
16,500	16,550	3618	0	413	19,000	19,050	3618	0	221	21,500	21,550	3297	0	30
16,550	16,600	3618	0	409	19,050	19,100	3618	0	218	21,550	21,600	3289	0	26
16,600	16,650	3618	0	405	19,100	19,150	3618	0	214	21,600	21,650	3281	0	23
16,650	16,700	3618	0	401	19,150	19,200	3618	0	210	21,650	21,700	3273	0	19
16,700	16,750	3618	0	397	19,200	19,250	3618	0	206	21,700	21,750	3265	0	15
16,750	16,800	3618	0	394	19,250	19,300	3618	0	202	21,750	21,800	3257	0	11
16,800	16,850	3618	0	390	19,300	19,350	3618	0	199	21,800	21,850	3249	0	7
16,850	16,900	3618	0	386	19,350	19,400	3618	0	195	21,850	21,900	3241	0	3
16,900	16,950	3618	0	382	19,400	19,450	3618	0	191	21,900	21,950	3233	0	0
16,950	17,000	3618	0	378	19,450	19,500	3618	0	187	21,950	22,000	3225	0	0
17,000	17,050	3618	0	374	19,500	19,550	3618	0	183	22,000	22,050	3217	0	0
17,050	17,100	3618	0	371	19,550	19,600	3609	0	179	22,050	22,100	3209	0	0
17,100	17,150	3618	0	367	19,600	19,650	3601	0	176	22,100	22,150	3201	0	0
17,150	17,200	3618	0	363	19,650	19,700	3593	0	172	22,150	22,200	3193	0	0
17,200	17,250	3618	0	359	19,700	19,750	3585	0	168	22,200	22,250	3185	0	0
17,250	17,300	3618	0	355	19,750	19,800	3577	0	164	22,250	22,300	3177	0	0
17,300	17,350	3618	0	352	19,800	19,850	3569	0	160	22,300	22,350	3169	0	0
17,350	17,400	3618	0	348	19,850	19,900	3561	0	156	22,350	22,400	3161	0	0
17,400	17,450	3618	0	344	19,900	19,950	3553	0	153	22,400	22,450	3153	0	0
17,450	17,500	3618	0	340	19,950	20,000	3545	0	149	22,450	22,500	3145	0	0
17,500	17,550	3618	0	336	20,000	20,050	3537	0	145	22,500	22,550	3137	0	0
17,550	17,600	3618	0	332	20,050	20,100	3529	0	141	22,550	22,600	3129	0	0
17,600	17,650	3618	0	329	20,100	20,150	3521	0	137	22,600	22,650	3121	0	0
17,650	17,700	3618	0	325	20,150	20,200	3513	0	133	22,650	22,700	3113	0	0
17,700	17,750	3618	0	321	20,200	20,250	3505	0	130	22,700	22,750	3105	0	0
17,750	17,800	3618	0	317	20,250	20,300	3497	0	126	22,750	22,800	3097	0	0
17,800	17,850	3618	0	313	20,300	20,350	3489	0	122	22,800	22,850	3089	0	0
17,850	17,900	3618	0	309	20,350	20,400	3481	0	118	22,850	22,900	3081	0	0
17,900	17,950	3618	0	306	20,400	20,450	3473	0	114	22,900	22,950	3073	0	0
17,950	18,000	3618	0	302	20,450	20,500	3465	0	111	22,950	23,000	3065	0	0
18,000	18,050	3618	0	298	20,500	20,550	3457	0	107	23,000	23,050	3058	0	0
18,050	18,100	3618	0	294	20,550	20,600	3449	0	103	23,050	23,100	3050	0	0
18,100	18,150	3618	0	290	20,600	20,650	3441	0	99	23,100	23,150	3042	0	0
18,150	18,200	3618	0	286	20,650	20,700	3433	0	95	23,150	23,200	3034	0	0
18,200	18,250	3618	0	283	20,700	20,750	3425	0	91	23,200	23,250	3026	0	0

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
23,250	23,300	3018	0	0
23,300	23,350	3010	0	0
23,350	23,400	3002	0	0
23,400	23,450	2994	0	0
23,450	23,500	2986	0	0
23,500	23,550	2978	0	0
23,550	23,600	2970	0	0
23,600	23,650	2962	0	0
23,650	23,700	2954	0	0
23,700	23,750	2946	0	0
23,750	23,800	2938	0	0
23,800	23,850	2930	0	0
23,850	23,900	2922	0	0
23,900	23,950	2914	0	0
23,950	24,000	2906	0	0
24,000	24,050	2898	0	0
24,050	24,100	2890	0	0
24,100	24,150	2882	0	0
24,150	24,200	2874	0	0
24,200	24,250	2866	0	0
24,250	24,300	2858	0	0
24,300	24,350	2850	0	0
24,350	24,400	2842	0	0
24,400	24,450	2834	0	0
24,450	24,500	2826	0	0
24,500	24,550	2818	0	0
24,550	24,600	2810	0	0
24,600	24,650	2802	0	0
24,650	24,700	2794	0	0
24,700	24,750	2786	0	0
24,750	24,800	2778	0	0
24,800	24,850	2770	0	0
24,850	24,900	2762	0	0
24,900	24,950	2754	0	0
24,950	25,000	2746	0	0
25,000	25,050	2738	0	0
25,050	25,100	2730	0	0
25,100	25,150	2722	0	0
25,150	25,200	2714	0	0
25,200	25,250	2706	0	0
25,250	25,300	2698	0	0
25,300	25,350	2690	0	0
25,350	25,400	2682	0	0
25,400	25,450	2674	0	0
25,450	25,500	2666	0	0
25,500	25,550	2658	0	0
25,550	25,600	2650	0	0
25,600	25,650	2642	0	0
25,650	25,700	2634	0	0
25,700	25,750	2626	0	0
25,750	25,800	2618	0	0
25,800	25,850	2610	0	0
25,850	25,900	2602	0	0
25,900	25,950	2594	0	0
25,950	26,000	2586	0	0
26,000	26,050	2578	0	0
26,050	26,100	2570	0	0
26,100	26,150	2562	0	0
26,150	26,200	2554	0	0
26,200	26,250	2546	0	0
26,250	26,300	2538	0	0
26,300	26,350	2530	0	0
26,350	26,400	2522	0	0
26,400	26,450	2514	0	0
26,450	26,500	2506	0	0

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
26,500	26,550	2498	0	0
26,550	26,600	2490	0	0
26,600	26,650	2482	0	0
26,650	26,700	2474	0	0
26,700	26,750	2466	0	0
26,750	26,800	2458	0	0
26,800	26,850	2450	0	0
26,850	26,900	2442	0	0
26,900	26,950	2434	0	0
26,950	27,000	2426	0	0
27,000	27,050	2418	0	0
27,050	27,100	2410	0	0
27,100	27,150	2402	0	0
27,150	27,200	2394	0	0
27,200	27,250	2386	0	0
27,250	27,300	2378	0	0
27,300	27,350	2370	0	0
27,350	27,400	2362	0	0
27,400	27,450	2354	0	0
27,450	27,500	2346	0	0
27,500	27,550	2338	0	0
27,550	27,600	2330	0	0
27,600	27,650	2322	0	0
27,650	27,700	2314	0	0
27,700	27,750	2306	0	0
27,750	27,800	2298	0	0
27,800	27,850	2290	0	0
27,850	27,900	2282	0	0
27,900	27,950	2274	0	0
27,950	28,000	2266	0	0
28,000	28,050	2259	0	0
28,050	28,100	2251	0	0
28,100	28,150	2243	0	0
28,150	28,200	2235	0	0
28,200	28,250	2227	0	0
28,250	28,300	2219	0	0
28,300	28,350	2211	0	0
28,350	28,400	2203	0	0
28,400	28,450	2195	0	0
28,450	28,500	2187	0	0
28,500	28,550	2179	0	0
28,550	28,600	2171	0	0
28,600	28,650	2163	0	0
28,650	28,700	2155	0	0
28,700	28,750	2147	0	0
28,750	28,800	2139	0	0
28,800	28,850	2131	0	0
28,850	28,900	2123	0	0
28,900	28,950	2115	0	0
28,950	29,000	2107	0	0
29,000	29,050	2099	0	0
29,050	29,100	2091	0	0
29,100	29,150	2083	0	0
29,150	29,200	2075	0	0
29,200	29,250	2067	0	0
29,250	29,300	2059	0	0
29,300	29,350	2051	0	0
29,350	29,400	2043	0	0
29,400	29,450	2035	0	0
29,450	29,500	2027	0	0
29,500	29,550	2019	0	0
29,550	29,600	2011	0	0
29,600	29,650	2003	0	0
29,650	29,700	1995	0	0
29,700	29,750	1987	0	0

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
29,750	29,800	1979	0	0
29,800	29,850	1971	0	0
29,850	29,900	1963	0	0
29,900	29,950	1955	0	0
29,950	30,000	1947	0	0
30,000	30,050	1939	0	0
30,050	30,100	1931	0	0
30,100	30,150	1923	0	0
30,150	30,200	1915	0	0
30,200	30,250	1907	0	0
30,250	30,300	1899	0	0
30,300	30,350	1891	0	0
30,350	30,400	1883	0	0
30,400	30,450	1875	0	0
30,450	30,500	1867	0	0
30,500	30,550	1859	0	0
30,550	30,600	1851	0	0
30,600	30,650	1843	0	0
30,650	30,700	1835	0	0
30,700	30,750	1827	0	0
30,750	30,800	1819	0	0
30,800	30,850	1811	0	0
30,850	30,900	1803	0	0
30,900	30,950	1795	0	0
30,950	31,000	1787	0	0
31,000	31,050	1779	0	0
31,050	31,100	1771	0	0
31,100	31,150	1763	0	0
31,150	31,200	1755	0	0
31,200	31,250	1747	0	0
31,250	31,300	1739	0	0
31,300	31,350	1731	0	0
31,350	31,400	1723	0	0
31,400	31,450	1715	0	0
31,450	31,500	1707	0	0
31,500	31,550	1699	0	0
31,550	31,600	1691	0	0
31,600	31,650	1683	0	0
31,650	31,700	1675	0	0
31,700	31,750	1667	0	0
31,750	31,800	1659	0	0
31,800	31,850	1651	0	0
31,850	31,900	1643	0	0
31,900	31,950	1635	0	0
31,950	32,000	1627	0	0
32,000	32,050	1619	0	0
32,050	32,100	1611	0	0
32,100	32,150	1603	0	0
32,150	32,200	1595	0	0
32,200	32,250	1587	0	0
32,250	32,300	1579	0	0
32,300	32,350	1571	0	0
32,350	32,400	1563	0	0
32,400	32,450	1555	0	0
32,450	32,500	1547	0	0
32,500	32,550	1539	0	0
32,550	32,600	1531	0	0
32,600	32,650	1523	0	0
32,650	32,700	1515	0	0
32,700	32,750	1507	0	0
32,750	32,800	1499	0	0
32,800	32,850	1491	0	0
32,850	32,900	1483	0	0
32,900	32,950	1475	0	0
32,950	33,000	1467	0	0

| If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
At least	But less than	a	b	c
		The amount to enter is:		
33,000	33,050	1460	0	0
33,050	33,100	1452	0	0
33,100	33,150	1444	0	0
33,150	33,200	1436	0	0
33,200	33,250	1428	0	0
33,250	33,300	1420	0	0
33,300	33,350	1412	0	0
33,350	33,400	1404	0	0
33,400	33,450	1396	0	0
33,450	33,500	1388	0	0
33,500	33,550	1380	0	0
33,550	33,600	1372	0	0
33,600	33,650	1364	0	0
33,650	33,700	1356	0	0
33,700	33,750	1348	0	0
33,750	33,800	1340	0	0
33,800	33,850	1332	0	0
33,850	33,900	1324	0	0
33,900	33,950	1316	0	0
33,950	34,000	1308	0	0
34,000	34,050	1300	0	0
34,050	34,100	1292	0	0
34,100	34,150	1284	0	0
34,150	34,200	1276	0	0
34,200	34,250	1268	0	0
34,250	34,300	1260	0	0
34,300	34,350	1252	0	0
34,350	34,400	1244	0	0
34,400	34,450	1236	0	0
34,450	34,500	1228	0	0
34,500	34,550	1220	0	0
34,550	34,600	1212	0	0
34,600	34,650	1204	0	0
34,650	34,700	1196	0	0
34,700	34,750	1188	0	0
34,750	34,800	1180	0	0
34,800	34,850	1172	0	0
34,850	34,900	1164	0	0
34,900	34,950	1156	0	0
34,950	35,000	1148	0	0
35,000	35,050	1140	0	0
35,050	35,100	1132	0	0
35,100	35,150	1124	0	0
35,150	35,200	1116	0	0
35,200	35,250	1108	0	0
35,250	35,300	1100	0	0
35,300	35,350	1092	0	0
35,350	35,400	1084	0	0
35,400	35,450	1076	0	0
35,450	35,500	1068	0	0
35,500	35,550	1060	0	0
35,550	35,600	1052	0	0
35,600	35,650	1044	0	0
35,650	35,700	1036	0	0
35,700	35,750	1028	0	0
35,750	35,800	1020	0	0
35,800	35,850	1012	0	0
35,850	35,900	1004	0	0
35,900	35,950	996	0	0
35,950	36,000	988	0	0
36,000	36,050	980	0	0
36,050	36,100	972	0	0
36,100	36,150	964	0	0
36,150	36,200	956	0	0
36,200	36,250	948	0	0

| If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
At least	But less than	a	b	c
		The amount to enter is:		
36,250	36,300	940	0	0
36,300	36,350	932	0	0
36,350	36,400	924	0	0
36,400	36,450	916	0	0
36,450	36,500	908	0	0
36,500	36,550	900	0	0
36,550	36,600	892	0	0
36,600	36,650	884	0	0
36,650	36,700	876	0	0
36,700	36,750	868	0	0
36,750	36,800	860	0	0
36,800	36,850	852	0	0
36,850	36,900	844	0	0
36,900	36,950	836	0	0
36,950	37,000	828	0	0
37,000	37,050	820	0	0
37,050	37,100	812	0	0
37,100	37,150	804	0	0
37,150	37,200	796	0	0
37,200	37,250	788	0	0
37,250	37,300	780	0	0
37,300	37,350	772	0	0
37,350	37,400	764	0	0
37,400	37,450	756	0	0
37,450	37,500	748	0	0
37,500	37,550	740	0	0
37,550	37,600	732	0	0
37,600	37,650	724	0	0
37,650	37,700	716	0	0
37,700	37,750	708	0	0
37,750	37,800	700	0	0
37,800	37,850	692	0	0
37,850	37,900	684	0	0
37,900	37,950	676	0	0
37,950	38,000	668	0	0
38,000	38,050	661	0	0
38,050	38,100	653	0	0
38,100	38,150	645	0	0
38,150	38,200	637	0	0
38,200	38,250	629	0	0
38,250	38,300	621	0	0
38,300	38,350	613	0	0
38,350	38,400	605	0	0
38,400	38,450	597	0	0
38,450	38,500	589	0	0
38,500	38,550	581	0	0
38,550	38,600	573	0	0
38,600	38,650	565	0	0
38,650	38,700	557	0	0
38,700	38,750	549	0	0
38,750	38,800	541	0	0
38,800	38,850	533	0	0
38,850	38,900	525	0	0
38,900	38,950	517	0	0
38,950	39,000	509	0	0
39,000	39,050	501	0	0
39,050	39,100	493	0	0
39,100	39,150	485	0	0
39,150	39,200	477	0	0
39,200	39,250	469	0	0
39,250	39,300	461	0	0
39,300	39,350	453	0	0
39,350	39,400	445	0	0
39,400	39,450	437	0	0
39,450	39,500	429	0	0

| If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
At least	But less than	a	b	c
		The amount to enter is:		
39,500	39,550	421	0	0
39,550	39,600	413	0	0
39,600	39,650	405	0	0
39,650	39,700	397	0	0
39,700	39,750	389	0	0
39,750	39,800	381	0	0
39,800	39,850	373	0	0
39,850	39,900	365	0	0
39,900	39,950	357	0	0
39,950	40,000	349	0	0
40,000	40,050	341	0	0
40,050	40,100	333	0	0
40,100	40,150	325	0	0
40,150	40,200	317	0	0
40,200	40,250	309	0	0
40,250	40,300	301	0	0
40,300	40,350	293	0	0
40,350	40,400	285	0	0
40,400	40,450	277	0	0
40,450	40,500	269	0	0
40,500	40,550	261	0	0
40,550	40,600	253	0	0
40,600	40,650	245	0	0
40,650	40,700	237	0	0
40,700	40,750	229	0	0
40,750	40,800	221	0	0
40,800	40,850	213	0	0
40,850	40,900	205	0	0
40,900	40,950	197	0	0
40,950	41,000	189	0	0
41,000	41,050	181	0	0
41,050	41,100	173	0	0
41,100	41,150	165	0	0
41,150	41,200	157	0	0
41,200	41,250	149	0	0
41,250	41,300	141	0	0
41,300	41,350	133	0	0
41,350	41,400	125	0	0
41,400	41,450	117	0	0
41,450	41,500	109	0	0
41,500	41,550	101	0	0
41,550	41,600	93	0	0
41,600	41,650	85	0	0
41,650	41,700	77	0	0
41,700	41,750	69	0	0
41,750	41,800	61	0	0
41,800	41,850	53	0	0
41,850	41,900	45	0	0
41,900	41,950	37	0	0
41,950	42,000	29	0	0
42,000	42,050	21	0	0
42,050	42,100	13	0	0
42,100	42,150	5	0	0
42,150	42,200	*	0	0

* If the amount you are looking up in **column a** is at least $42,150 but less than $42,158, the amount to enter is $1; above this amount you **cannot** take the credit.