



Instructions for Form IT-215

Claim for Earned Income Credit

IT-215-I

New York State • New York City



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 or 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 recomputed FAGI.

General information

Noncustodial Parent New York State Earned Income Credit (EIC)

New York State full-year residents who are noncustodial parents and pay child support may be eligible for the noncustodial parent New York State earned income credit. This credit may be claimed instead of the New York State earned income credit. See Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, for further information on this credit.

Who qualifies

To qualify for the **New York State earned income credit** (NYS EIC) you must have claimed the federal earned income credit, or could have based on your NY recomputed FAGI and recomputed earned income.

To qualify for the **New York City earned income credit** (NYC EIC) you must:

- have been a full-year or part-year resident of New York City; **and**
- have claimed the federal earned income credit, or could have based on your NY recomputed FAGI and recomputed earned income.

Note: Because of the different methods for computing the two credits (NYS EIC and NYC EIC), if you qualify for the NYC EIC, you may end up with a NYC EIC amount even if you do not end up with a NYS EIC amount (line 16 of Form IT-215). Be sure to complete **Worksheet C, New York City earned income credit**, on page 4 to compute your NYC EIC.

If you are a resident or part-year resident, you may qualify for a refund of any earned income credit in excess of your tax liability. Nonresidents of New York State **do not** qualify for a refund of the NYS EIC.

How to claim the credit

To claim the **NYS EIC**, you must complete Form IT-215 using the information from your federal return, worksheets, and, if applicable, the federal earned income credit line instructions. You must file Form IT-215 with your New York State income tax return.

To claim the **NYC EIC**, you must:

- complete Form IT-215, using the information from your federal return, worksheets, and, if applicable, the federal earned income credit line instructions;
- complete **Worksheet C, New York City earned income credit**, on page 4; **and**
- file Form IT-215 with your New York State income tax return if you qualify for the credit(s).

Note: If you filed NYS Form IT-558, your federal amounts must be recalculated using your NY recomputed FAGI and recomputed earned income.

Line instructions

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

All resident, nonresident, and part-year resident filers complete lines 1 through 17 as applicable.

All part-year New York State resident filers must also complete lines 18 through 26.

All New York City residents and part-year residents must also complete lines 27 and 28.

Line 1 – 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 1a – 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.

If you claimed the federal credit 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 qualifying children, calculate your recomputed federal earned income credit using these amounts. Use the federal Form 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-215, line 10. If you did not have qualifying children, see line 1 for exceptions and line 10 for calculation.

If you claimed the federal earned income credit and filed NYS Form IT-558, you must recalculate your federal earned income credit using your NY recomputed FAGI and recomputed earned income amounts. If you have qualifying children, these recomputed amounts must be used to recompute 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-215, line 10. If you did not have qualifying children, see line 1 for exceptions and line 10 for calculation.

Line 2 – You cannot claim the New York State and New York City earned income credits if your investment income is more than \$3,650 (this amount is different than the federal amount). For most people, investment income is the total amount of:

- taxable interest (from line 2b of federal Form 1040);
- tax-exempt interest (from line 2a of federal Form 1040);
- ordinary dividends income (from line 3b of federal Form 1040);

- capital gain net income (from line 7 of federal Form 1040) 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 additional information on what qualifies as investment income, see **federal** Publication 596, *Earned Income Credit*.

Line 3 – File Form IT-215 with your New York State income tax return. If you have already filed your return, you must file an amended return to claim the credit.


Form IT-215 cannot be filed by itself. You **must** file this claim with a return.

Line 4 – If you claimed qualifying children on your federal Schedule EIC, list each child’s name including suffix (for example, Jr., Sr., III) in the spaces provided on line 4 of Form IT-215. If you claimed more than three qualifying children on your federal Schedule EIC, enter the required information for three qualifying children in the spaces provided on the form and submit a statement with your return with the required identifying information for each additional child (be sure to include your name and Social Security number (SSN)).

Caution: To be eligible to claim the New York State and New York City earned income credits, you and your qualifying children must have correct and valid SSNs 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.

Be sure to mark an **X** in the box under the heading *Full-time student* if your child was born before 2003, was a full-time student under 24, and was younger than you (or your spouse, if filing jointly). Mark an **X** in this box **only** if you marked the **Yes** box on your federal Schedule EIC, line 4a.

Be sure to mark an **X** in the box under the heading *Person with disability* if your child was born before 2003 and was permanently disabled during any part of the tax year. Mark an **X** in this box **only** if you marked the **Yes** box on your federal Schedule EIC, line 4b. You may be required to provide supporting documentation stating that the qualifying person was permanently disabled during the tax year.

 **Caution for Lines 6 and 8:** If your earned income for 2021 is less than your earned income in 2019 and you elected for federal purposes to use your 2019 earned income in the calculation of your federal credit, you must also use your 2019 earned income in calculating your NYS and NYC earned income credit. **Enter special condition code P3** on your Form IT-201, *Resident Income Tax Return*, item G, or your Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, item F. If you used 2019 earned income, you would not make any adjustments on line 6 (including those in Worksheet A) or on line 8 for NYS Form IT-558 modifications.

Line 6 – Complete Worksheet A below to determine the amount to enter on line 6.

Worksheet A	
Wages, salaries, tips, etc.	
1	Enter the amount from federal Form 1040, line 1; or if you are a member of the clergy or a church employee who checked the Yes -box in step 5, line 1, of the federal Form 1040 instructions for line 27a, enter the amount from step 5, line 1, of the federal Form 1040 instructions 1 _____
2	Enter the amount of your nontaxable combat pay, if any , from federal Form 1040, line 27b 2 _____
3	Enter the amount(s), if any, included on NYS Form IT-558, line 4, code A-004, <i>Exclusion for certain employer payments of student loans</i> ; code A-013, <i>Benefits provided to volunteer firefighters and emergency medical responders</i> (only include qualified payments [IRC § 139-B-(c)(2)] not any tax benefits); code A-021, <i>Continuation coverage premium assistance exclusion</i> ; and code A-022, <i>Increase in exclusion for employer provided dependent care assistance</i> 3 _____
4	Add lines 1, 2, and 3. Enter here and on Form IT-215, line 6. 4 <input style="width: 100px; height: 20px;" type="text"/>

Line 7 – 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 7.

Line 8 – *Business income or loss* applies only to federal Form 1040, Schedule 1 filers. Enter the amount of business income or loss (use a minus sign to show a loss or a negative amount) from your federal Form 1040 instructions, *Earned Income Credit Worksheet B*, the total of lines 1e, 2c and 3, **increased** by any amount(s) included 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*.

and **reduced** by any amount(s) 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*.

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 doesn't have an EIN, enter your Social Security number.

Line 10 – If you **did not claim qualifying children** on line 4, 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 4, enter the amount from federal Form 1040, line 27a, on line 10.

If you filed NYS Form IT-558 and **claimed qualifying children** on line 4, you must recalculate your federal credit using your NY recomputed FAGI and recomputed earned income amounts and enter that recomputed amount on line 10.

Recomputed federal earned income credit for individuals with no qualifying children worksheet	
1	Enter the amount from Form IT-215, line 6 1 _____
2	Enter the amount from Form IT-215, line 7 2 _____
3	Subtract line 2 from line 1 3 _____
4	Enter the amount from Form IT-215, line 8 4 _____
5	Add lines 3 and 4. This is your NY recomputed earned income 5 _____
6	Look up the amount on line 5 in the <i>EIC Table for Individuals with No Qualifying Children</i> 6 _____
7	Enter your recomputed FAGI amount from Form IT-201, line 19a or Form IT-203, line 19a, <i>Federal amount</i> column 7 _____
8	Are the amounts on lines 5 and 7 the same? If Yes , skip line 9 and enter the amount from line 6 on line 10 below. If No , go to line 9.
9	Is the amount on line 7 less than \$8,900 (\$14,850 if your filing status is ②, <i>Married filing joint return</i>)? If Yes , leave line 9 blank and enter the amount from line 6 on line 10. If No , look up the amount on line 7 in the <i>EIC Table for Individuals with No Qualifying Children</i> and enter the amount here. Enter the smaller of line 6 or line 9 on line 10 below 9 _____
10	Recomputed federal earned income credit based on NYS decouple. Enter this amount on Form IT-215, line 10 10 _____

Line 11 – The NYS EIC is 30% (.30) of the federal earned income credit or recomputed federal earned income credit reduced by any household credit allowed. The rate has already been filled in for you.

Line 12 – This amount represents your NYS EIC **before** it has been reduced by the amount of household credit allowed.

If the amount on line 12 is more than zero, and you are a full-year or part-year New York City resident, be sure to complete **Worksheet C, New York City earned income credit**, on page 4 to compute your NYC EIC. Enter the amount of your NYC EIC on Form IT-215, line 27.

Lines 13, 14, and 15 – Complete **Worksheet B** on the back of Form IT-215. Then continue with line 13.

Line 16 – Allowable New York State earned income credit.

For filing status ①, ②, ④, or ⑤

- **Residents:** Enter the line 16 amount on Form IT-201, line 65.
- **Nonresidents:** Enter the line 16 amount on Form IT-203, line 43.
- **Part-year residents:** Enter the line 16 amount on Form IT-203, line 43, **and continue** on line 18.

For filing status ③, **Married filing separate return**

- The line 16 amount represents both spouses' combined (total) NYS EIC. You must complete line 17 and indicate the amount of line 16 that you are claiming.

Line 17 – Complete this line **only** if your filing status is ③, **Married filing separate return**. See the instructions for Form IT-201 or IT-203 to determine your filing status.

Show the portion of line 16 that you are claiming as your share of the NYS EIC, and follow the appropriate instructions below. Remember, while the NYS EIC can be split in any manner you and your spouse agree to, the combined amount of both spouses' New York State credits cannot be more than the amount on line 16.

- **Residents:** Enter the line 17 amount on Form IT-201, line 65.
- **Nonresidents:** Enter the line 17 amount on Form IT-203, line 43.
- **Part-year residents:** Enter the line 17 amount on Form IT-203, line 43, **and continue** on line 18.

Part-year New York State residents only

Lines 18 through 26 need to be completed **only** by part-year New York State residents claiming the NYS EIC who are filing Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for this year. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-ATT, *Other Tax Credits and Taxes*, or their instructions (Form IT-203-I).

The NYS EIC must first reduce your tax liability to zero before the remaining excess NYS EIC is eligible to be refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

Line 23 – If this amount is less than zero, **stop**; you have no remaining excess earned income credit available to be refunded.

Line 25 – Divide line 23 by line 24 and round the result to the fourth decimal place. (Do not enter more than 100% (1.0000) even if your actual result is more than 100%.) If the amount on line 24 is less than zero, but the amount on line 23 is more than zero, enter 100%. If the result is zero percent (0%), you have no remaining excess earned income credit available to be refunded. Do not complete line 26.

Line 26 – If line 25 is greater than 0%, multiply line 22 by line 25. Enter the line 26 amount on Form IT-203-ATT, line 10, and submit Form IT-215 with your Form IT-203. This amount represents the refundable portion of your part-year resident NYS EIC.

Instructions for completing Worksheet B

Line 2 – 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 3 – 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, or Form IT-203-ATT, line 2.

Instructions for completing Worksheet C, New York City earned income credit, below:

Line 1 – Because of the different methods in computing the two credits (NYS EIC and NYC EIC), if you qualify for the NYC EIC, you will end up with an NYC EIC amount even if you do not end up with an NYS EIC amount (line 16 of Form IT-215 is **0**).

Line 4 – Complete this line only if your New York City filing status is *Married filing separate return*. See the instructions for Form IT-201 or IT-203 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' New York City credits cannot be more than the amount on line 3. **If you are a full-year New York City resident, enter this amount on Form IT-215, line 27, and on Form IT-201, line 70. If you are a part-year New York City resident, continue with line 5.**

Lines 6 and 7 – Part-year New York City residents must also enter these amounts on Form IT-215, line 28.

Note: If your filing status is married filing a joint return, you and your spouse had different New York City resident periods, and you are filing separate Forms IT-360.1, enter on lines 6 and 7 both spouses' combined (total) amounts from both Forms IT-360.1.

Worksheet C

New York City earned income credit
(Worksheet C instructions above)

1	Enter the amount from Form IT-215, line 10 (see instructions above)	1	_____
2	NYC EIC rate 5% (.05)	2	_____ .05
3	Allowable NYC EIC (multiply line 1 by line 2)	3	_____
	<ul style="list-style-type: none"> • If your New York City filing status is <i>Married filing separate return</i>, also complete line 4 below. • Part-year New York City residents must also complete lines 5 through 9 below. • All others enter the line 3 amount on Form IT-215, line 27; also enter on Form IT-201, line 70. 		
4	If your New York City filing status is <i>Married filing separate return</i> , the NYC EIC credit on line 3 above can be divided between spouses in any manner you wish. Enter on line 4 the amount of credit you are claiming.	4	_____
	<ul style="list-style-type: none"> • Part-year New York City residents must also complete lines 5 through 9 below. • All others enter the line 4 amount on Form IT-215, line 27, and on Form IT-201, line 70. 		
	(If your filing status is ② and you and your spouse had different New York City periods of residency, see the Worksheet C instructions above.)		
Part-year New York City 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-215, line 28B	6	_____
7	Enter the amount from Form IT-360.1, line 20, Column A ; also enter this amount on Form IT-215, line 28A	7	_____
8	Divide line 6 by line 7 (round the result to four decimal places; cannot exceed 1.000).....	8	_____
9	Part-year NYC resident EIC (multiply line 5 by line 8). Enter this amount on Form IT-215, line 27; also enter on Form IT-201, line 70, or on Form IT-203-ATT, line 11.	9	_____
	Also complete line 28 on Form IT-215.		

2021 EIC Table for Individuals with No Qualifying Children

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 the worksheet on page 3.
2. Then, go to the column that includes your filing status and enter the amount from that column on the worksheet on page 3.

Example: *If your filing status is single with no qualifying children and the amount you are looking up from the worksheet on page 3 is \$2,555, enter \$197.*

If the amount from the worksheet on page 3 is –		And your filing status is –		If the amount from the worksheet on page 3 is –		And your filing status is –		If the amount from the worksheet on page 3 is –		And your filing status is –	
		Single, head of household, or qualifying widow(er) with no qualifying children	Married filing jointly with no qualifying children			Single, head of household, or qualifying widow(er) with no qualifying children	Married filing jointly with no qualifying children			Single, head of household, or qualifying widow(er) with no qualifying children	Married filing jointly with no qualifying children
At least	But less than	The amount to enter is:		At least	But less than	The amount to enter is:		At least	But less than	The amount to enter is:	
\$1	\$50	\$2	\$2	2,500	2,550	193	193	5,000	5,050	384	384
50	100	6	6	2,550	2,600	197	197	5,050	5,100	388	388
100	150	10	10	2,600	2,650	201	201	5,100	5,150	392	392
150	200	13	13	2,650	2,700	205	205	5,150	5,200	396	396
200	250	17	17	2,700	2,750	208	208	5,200	5,250	400	400
250	300	21	21	2,750	2,800	212	212	5,250	5,300	404	404
300	350	25	25	2,800	2,850	216	216	5,300	5,350	407	407
350	400	29	29	2,850	2,900	220	220	5,350	5,400	411	411
400	450	33	33	2,900	2,950	224	224	5,400	5,450	415	415
450	500	36	36	2,950	3,000	228	228	5,450	5,500	419	419
500	550	40	40	3,000	3,050	231	231	5,500	5,550	423	423
550	600	44	44	3,050	3,100	235	235	5,550	5,600	426	426
600	650	48	48	3,100	3,150	239	239	5,600	5,650	430	430
650	700	52	52	3,150	3,200	243	243	5,650	5,700	434	434
700	750	55	55	3,200	3,250	247	247	5,700	5,750	438	438
750	800	59	59	3,250	3,300	251	251	5,750	5,800	442	442
800	850	63	63	3,300	3,350	254	254	5,800	5,850	446	446
850	900	67	67	3,350	3,400	258	258	5,850	5,900	449	449
900	950	71	71	3,400	3,450	262	262	5,900	5,950	453	453
950	1,000	75	75	3,450	3,500	266	266	5,950	6,000	457	457
1,000	1,050	78	78	3,500	3,550	270	270	6,000	6,050	461	461
1,050	1,100	82	82	3,550	3,600	273	273	6,050	6,100	465	465
1,100	1,150	86	86	3,600	3,650	277	277	6,100	6,150	469	469
1,150	1,200	90	90	3,650	3,700	281	281	6,150	6,200	472	472
1,200	1,250	94	94	3,700	3,750	285	285	6,200	6,250	476	476
1,250	1,300	98	98	3,750	3,800	289	289	6,250	6,300	480	480
1,300	1,350	101	101	3,800	3,850	293	293	6,300	6,350	484	484
1,350	1,400	105	105	3,850	3,900	296	296	6,350	6,400	488	488
1,400	1,450	109	109	3,900	3,950	300	300	6,400	6,450	492	492
1,450	1,500	113	113	3,950	4,000	304	304	6,450	6,500	495	495
1,500	1,550	117	117	4,000	4,050	308	308	6,500	6,550	499	499
1,550	1,600	120	120	4,050	4,100	312	312	6,550	6,600	503	503
1,600	1,650	124	124	4,100	4,150	316	316	6,600	6,650	507	507
1,650	1,700	128	128	4,150	4,200	319	319	6,650	6,700	511	511
1,700	1,750	132	132	4,200	4,250	323	323	6,700	6,750	514	514
1,750	1,800	136	136	4,250	4,300	327	327	6,750	6,800	518	518
1,800	1,850	140	140	4,300	4,350	331	331	6,800	6,850	522	522
1,850	1,900	143	143	4,350	4,400	335	335	6,850	6,900	526	526
1,900	1,950	147	147	4,400	4,450	339	339	6,900	6,950	530	530
1,950	2,000	151	151	4,450	4,500	342	342	6,950	7,000	534	534
2,000	2,050	155	155	4,500	4,550	346	346	7,000	7,050	537	537
2,050	2,100	159	159	4,550	4,600	350	350	7,050	7,100	541	541
2,100	2,150	163	163	4,600	4,650	354	354	7,100	7,150	543	543
2,150	2,200	166	166	4,650	4,700	358	358	7,150	7,200	543	543
2,200	2,250	170	170	4,700	4,750	361	361	7,200	7,250	543	543
2,250	2,300	174	174	4,750	4,800	365	365	7,250	7,300	543	543
2,300	2,350	178	178	4,800	4,850	369	369	7,300	7,350	543	543
2,350	2,400	182	182	4,850	4,900	373	373	7,350	7,400	543	543
2,400	2,450	186	186	4,900	4,950	377	377	7,400	7,450	543	543
2,450	2,500	189	189	4,950	5,000	381	381	7,450	7,500	543	543

If the amount from the worksheet on page 3 is –		And your filing status is –		If the amount from the worksheet on page 3 is –		And your filing status is –		If the amount from the worksheet on page 3 is –		And your filing status is –	
		Single, head of household, or qualifying widow(er) with no qualifying children	Married filing jointly with no qualifying children			Single, head of household, or qualifying widow(er) with no qualifying children	Married filing jointly with no qualifying children			Single, head of household, or qualifying widow(er) with no qualifying children	Married filing jointly with no qualifying children
At least	But less than	The amount to enter is:		At least	But less than	The amount to enter is:		At least	But less than	The amount to enter is:	
7,500	7,550	543	543	10,500	10,550	417	543	13,500	13,550	188	543
7,550	7,600	543	543	10,550	10,600	413	543	13,550	13,600	184	543
7,600	7,650	543	543	10,600	10,650	410	543	13,600	13,650	180	543
7,650	7,700	543	543	10,650	10,700	406	543	13,650	13,700	176	543
7,700	7,750	543	543	10,700	10,750	402	543	13,700	13,750	173	543
7,750	7,800	543	543	10,750	10,800	398	543	13,750	13,800	169	543
7,800	7,850	543	543	10,800	10,850	394	543	13,800	13,850	165	543
7,850	7,900	543	543	10,850	10,900	391	543	13,850	13,900	161	543
7,900	7,950	543	543	10,900	10,950	387	543	13,900	13,950	157	543
7,950	8,000	543	543	10,950	11,000	383	543	13,950	14,000	153	543
8,000	8,050	543	543	11,000	11,050	379	543	14,000	14,050	150	543
8,050	8,100	543	543	11,050	11,100	375	543	14,050	14,100	146	543
8,100	8,150	543	543	11,100	11,150	371	543	14,100	14,150	142	543
8,150	8,200	543	543	11,150	11,200	368	543	14,150	14,200	138	543
8,200	8,250	543	543	11,200	11,250	364	543	14,200	14,250	134	543
8,250	8,300	543	543	11,250	11,300	360	543	14,250	14,300	130	543
8,300	8,350	543	543	11,300	11,350	356	543	14,300	14,350	127	543
8,350	8,400	543	543	11,350	11,400	352	543	14,350	14,400	123	543
8,400	8,450	543	543	11,400	11,450	348	543	14,400	14,450	119	543
8,450	8,500	543	543	11,450	11,500	345	543	14,450	14,500	115	543
8,500	8,550	543	543	11,500	11,550	341	543	14,500	14,550	111	543
8,550	8,600	543	543	11,550	11,600	337	543	14,550	14,600	107	543
8,600	8,650	543	543	11,600	11,650	333	543	14,600	14,650	104	543
8,650	8,700	543	543	11,650	11,700	329	543	14,650	14,700	100	543
8,700	8,750	543	543	11,700	11,750	326	543	14,700	14,750	96	543
8,750	8,800	543	543	11,750	11,800	322	543	14,750	14,800	92	543
8,800	8,850	543	543	11,800	11,850	318	543	14,800	14,850	88	543
8,850	8,900	543	543	11,850	11,900	314	543	14,850	14,900	85	539
8,900	8,950	540	543	11,900	11,950	310	543	14,900	14,950	81	535
8,950	9,000	536	543	11,950	12,000	306	543	14,950	15,000	77	531
9,000	9,050	532	543	12,000	12,050	303	543	15,000	15,050	73	527
9,050	9,100	528	543	12,050	12,100	299	543	15,050	15,100	69	524
9,100	9,150	524	543	12,100	12,150	295	543	15,100	15,150	65	520
9,150	9,200	521	543	12,150	12,200	291	543	15,150	15,200	62	516
9,200	9,250	517	543	12,200	12,250	287	543	15,200	15,250	58	512
9,250	9,300	513	543	12,250	12,300	283	543	15,250	15,300	54	508
9,300	9,350	509	543	12,300	12,350	280	543	15,300	15,350	50	505
9,350	9,400	505	543	12,350	12,400	276	543	15,350	15,400	46	501
9,400	9,450	501	543	12,400	12,450	272	543	15,400	15,450	42	497
9,450	9,500	498	543	12,450	12,500	268	543	15,450	15,500	39	493
9,500	9,550	494	543	12,500	12,550	264	543	15,500	15,550	35	489
9,550	9,600	490	543	12,550	12,600	260	543	15,550	15,600	31	485
9,600	9,650	486	543	12,600	12,650	257	543	15,600	15,650	27	482
9,650	9,700	482	543	12,650	12,700	253	543	15,650	15,700	23	478
9,700	9,750	479	543	12,700	12,750	249	543	15,700	15,750	20	474
9,750	9,800	475	543	12,750	12,800	245	543	15,750	15,800	16	470
9,800	9,850	471	543	12,800	12,850	241	543	15,800	15,850	12	466
9,850	9,900	467	543	12,850	12,900	238	543	15,850	15,900	8	462
9,900	9,950	463	543	12,900	12,950	234	543	15,900	15,950	4	459
9,950	10,000	459	543	12,950	13,000	230	543	15,950	16,000	0	455
10,000	10,050	456	543	13,000	13,050	226	543	16,000	16,050	0	451
10,050	10,100	452	543	13,050	13,100	222	543	16,050	16,100	0	447
10,100	10,150	448	543	13,100	13,150	218	543	16,100	16,150	0	443
10,150	10,200	444	543	13,150	13,200	215	543	16,150	16,200	0	439
10,200	10,250	440	543	13,200	13,250	211	543	16,200	16,250	0	436
10,250	10,300	436	543	13,250	13,300	207	543	16,250	16,300	0	432
10,300	10,350	433	543	13,300	13,350	203	543	16,300	16,350	0	428
10,350	10,400	429	543	13,350	13,400	199	543	16,350	16,400	0	424
10,400	10,450	425	543	13,400	13,450	195	543	16,400	16,450	0	420
10,450	10,500	421	543	13,450	13,500	192	543	16,450	16,500	0	417

If the amount from the worksheet on page 3 is –		And your filing status is –		If the amount from the worksheet on page 3 is –		And your filing status is –	
		Single, head of household, or qualifying widow(er) with no qualifying children	Married filing jointly with no qualifying children			Single, head of household, or qualifying widow(er) with no qualifying children	Married filing jointly with no qualifying children
At least	But less than	The amount to enter is:		At least	But less than	The amount to enter is:	
16,500	16,550	0	413	19,500	19,550	0	183
16,550	16,600	0	409	19,550	19,600	0	179
16,600	16,650	0	405	19,600	19,650	0	176
16,650	16,700	0	401	19,650	19,700	0	172
16,700	16,750	0	397	19,700	19,750	0	168
16,750	16,800	0	394	19,750	19,800	0	164
16,800	16,850	0	390	19,800	19,850	0	160
16,850	16,900	0	386	19,850	19,900	0	156
16,900	16,950	0	382	19,900	19,950	0	153
16,950	17,000	0	378	19,950	20,000	0	149
17,000	17,050	0	374	20,000	20,050	0	145
17,050	17,100	0	371	20,050	20,100	0	141
17,100	17,150	0	367	20,100	20,150	0	137
17,150	17,200	0	363	20,150	20,200	0	133
17,200	17,250	0	359	20,200	20,250	0	130
17,250	17,300	0	355	20,250	20,300	0	126
17,300	17,350	0	352	20,300	20,350	0	122
17,350	17,400	0	348	20,350	20,400	0	118
17,400	17,450	0	344	20,400	20,450	0	114
17,450	17,500	0	340	20,450	20,500	0	111
17,500	17,550	0	336	20,500	20,550	0	107
17,550	17,600	0	332	20,550	20,600	0	103
17,600	17,650	0	329	20,600	20,650	0	99
17,650	17,700	0	325	20,650	20,700	0	95
17,700	17,750	0	321	20,700	20,750	0	91
17,750	17,800	0	317	20,750	20,800	0	88
17,800	17,850	0	313	20,800	20,850	0	84
17,850	17,900	0	309	20,850	20,900	0	80
17,900	17,950	0	306	20,900	20,950	0	76
17,950	18,000	0	302	20,950	21,000	0	72
18,000	18,050	0	298	21,000	21,050	0	68
18,050	18,100	0	294	21,050	21,100	0	65
18,100	18,150	0	290	21,100	21,150	0	61
18,150	18,200	0	286	21,150	21,200	0	57
18,200	18,250	0	283	21,200	21,250	0	53
18,250	18,300	0	279	21,250	21,300	0	49
18,300	18,350	0	275	21,300	21,350	0	46
18,350	18,400	0	271	21,350	21,400	0	42
18,400	18,450	0	267	21,400	21,450	0	38
18,450	18,500	0	264	21,450	21,500	0	34
18,500	18,550	0	260	21,500	21,550	0	30
18,550	18,600	0	256	21,550	21,600	0	26
18,600	18,650	0	252	21,600	21,650	0	23
18,650	18,700	0	248	21,650	21,700	0	19
18,700	18,750	0	244	21,700	21,750	0	15
18,750	18,800	0	241	21,750	21,800	0	11
18,800	18,850	0	237	21,800	21,850	0	7
18,850	18,900	0	233	21,850	21,900	0	3
18,900	18,950	0	229	21,900	21,950	0	0
18,950	19,000	0	225	21,950	22,000	0	0
19,000	19,050	0	221				
19,050	19,100	0	218				
19,100	19,150	0	214				
19,150	19,200	0	210				
19,200	19,250	0	206				
19,250	19,300	0	202				
19,300	19,350	0	199				
19,350	19,400	0	195				
19,400	19,450	0	191				
19,450	19,500	0	187				