



Instructions for Form IT-216

Claim for Child and Dependent Care Credit

General information

The New York State child and dependent care credit is a minimum of 20% and as much as 110% of the federal credit, depending on the amount of your New York adjusted gross income.

Who qualifies

If you **qualify** to claim the federal child and dependent care credit, you can **claim** the New York State credit (whether you actually claim the federal credit or not).

If you did not file federal Form 2441, or federal Form 1040A, Schedule 2 you can still claim the New York State child and dependent care credit on Form IT-216 if **all five** of the following apply:

1. Your filing status is *Single, Head of household, Qualifying widow(er) with dependent child, or Married filing joint return*. However, see special rule for *Married persons filing separate federal and NYS returns* below.
2. The care was provided so you (and your spouse, if you were married) could work or look for work. However, if you did not find a job and have no earned income for the year, you cannot take the credit. If your spouse was a student or disabled, see the line 7 instructions on page 3.
3. You (and your spouse, if you were married) paid over half the cost of keeping up your home. The cost includes rent, mortgage interest, real estate taxes, utilities, home repairs, and food eaten at home.
4. You and your child (or other qualifying person(s) for whom the care was provided) lived in the same home.
5. The person who provided the care was not your spouse or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by the end of 2003.

Married persons filing separate federal and New York State returns — If your filing status is *Married filing separate return* and **all** of the following apply, you are considered unmarried for purposes of figuring the child and dependent care credit:

- You lived apart from your spouse during the last six months of 2003; **and**
- The qualifying person lived in your home more than half of 2003; **and**
- You provided over half the cost of keeping up your home.

If you meet **all** the requirements to be treated as unmarried and meet items 2 through 5 above, you may claim the credit. If you do not meet all the requirements to be treated as unmarried, you **cannot** claim the credit.

Married persons filing joint federal returns, but required to file separate New York returns — If you and your spouse file jointly for federal purposes, but are required to file separate New York returns because one spouse is a resident and the other spouse is

either a nonresident or part-year resident, you may still claim the credit. However, the credit must be claimed on the return of the spouse with the lower taxable income (computed without regard to the credit).

Married persons not required to file a federal return — If you and your spouse are not required to file a federal income tax return, the New York State child and dependent care credit is allowed only if you file a joint New York State tax return (Form IT-100, IT-200, IT-201, or IT-203).

How to claim the credit

In addition to the above federal requirements, to claim the New York State child and dependent care credit you must:

- file (or have filed) a New York State income tax return for 2003,
- report the required information about the care provider on line 2 of Form IT-216, **and**
- complete Form IT-216.

Important terms

A **qualifying person** is:

- Any child **under age 13** whom you can claim as a dependent (but see *Exception for children of divorced or separated parents* below). If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
- Your disabled spouse who is not able to care for himself or herself.
- Any disabled person not able to care for himself or herself who you can claim as a dependent for federal purposes (or could claim as a dependent for federal purposes, except that the person had gross income of \$3,050 or more). If this person is your child, see *Exception for children of divorced or separated parents* below. To find out who is a dependent, see the instructions for federal Form 1040 or 1040A, line 6c.

Caution: To be a qualifying person, the person **must** have shared the same home with you in 2003.

Exception for children of divorced or separated parents — If you were divorced, legally separated, or lived apart from your spouse during the last six months of 2003, you may be able to take the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person only if **all five** of the following **federal** requirements apply to you:

1. You had custody of the child for a longer time in 2003 than the other parent. For the definition of custody, see federal Publication 501, *Exemptions, Standard Deduction, and Filing Information*.
2. One or both of the parents provided over half of the child's support in 2003.
3. One or both of the parents had custody of the child for more than half of 2003.

4. The child was under age 13 or was disabled and could not care for himself or herself.

5. The other parent claims the child as a dependent because:

- as the custodial parent, you signed **federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents**, or a similar statement agreeing not to claim the child's exemption for 2003, **or**
- your divorce decree or written agreement went into effect before 1985 and states that the other parent can claim the child as a dependent, and the other parent gave at least \$600 for the child's support in 2003. This rule does not apply if your decree or agreement was changed after 1984 to say that the other parent cannot claim the child as a dependent.

Dependent care benefits — include amounts your employer paid directly to either you or your care provider for the care of your qualifying person(s) while you worked. These benefits also include the fair market value of care in a day-care facility provided or sponsored by your employer. Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown in box 10 of your 2003 federal W-2 form(s).

Qualified expenses — include amounts paid for household services and care of the qualifying person(s) while you worked or looked for work. Child support payments are **not** qualified expenses. Expenses reimbursed by a state social service agency are **not** qualified expenses unless you included the reimbursement in your income. Also, expenses paid through a dependent care account are not qualified expenses.

Household services — are services needed to care for the qualifying person as well as to run the home. They include, for example, the services of a cook, maid, babysitter, housekeeper, or cleaning person if the services were partly for the care of the qualifying person(s). Do not include services of a chauffeur or gardener.

You may also include your share of the employment taxes paid on wages for qualifying child and dependent care services.

Care of the qualifying person — includes the cost of services for the qualifying person's well-being and protection. It does not include the cost of clothing or entertainment.

You may include the cost of care provided outside your home for your dependent under age 13 or any other qualifying person(s) who regularly spends at least 8 hours a day in your home. If the care was provided by a dependent care center, the center must meet all applicable state and local regulations. A **dependent care center** is a place that provides care for more than six persons (other

than persons who live there) and receives a fee, payment, or grant for providing services for any of those persons, even if the center is not run for profit.

You may include amounts paid for food and schooling **only** if these items are part of the total care and cannot be separated from the total cost. But **do not** include the cost of schooling for a child in the first grade or above. Also, **do not** include any expenses for sending your child to an overnight camp.

Some disabled spouse and dependent care expenses may qualify as **medical expenses** if you itemize deductions on federal Schedule A (Form 1040). For more information on qualifying medical expenses, see federal Publication 503, *Child and Dependent Care Expenses*, and Publication 502, *Medical and Dental Expenses*.

Prior year's expenses — If you had qualified expenses for 2002 that you didn't pay until 2003, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2003. For more information, see *Amount of Credit in federal Publication 503, Child and Dependent Care Expenses*. Also see the instructions for line 11 on the next page.

Earned income — Generally, this is your wages, salaries, tips, and other taxable employee compensation. This is the amount shown on federal Form 1040 or Form 1040A, line 7, reduced by:

- any amount for a scholarship or fellowship grant if you did not get a wage and tax statement (federal form W-2) for it;
- any amount also reported on federal Schedule SE because you were a member of the clergy or a church employee; **and**
- any amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernment section 457 plan.

Earned income **does not** include certain nontaxable earned income, such as meals and lodging provided for the convenience of your employer, voluntary salary deferrals, military basic quarters and subsistence allowances and in-kind quarters and subsistence, and military pay earned in a combat zone. For more information, see federal Publication 503, *Child and Dependent Care Expenses*.

If you were a statutory employee and are filing Schedule C or C-EZ with your federal return to report income and expenses as a statutory employee, earned income also includes the amount from line 1 of that Schedule C or C-EZ.

If you were self-employed, earned income also includes the amount shown on federal Schedule SE, line 3, minus any deduction you claim on federal Form 1040, line 28. If you use either optional method to figure self-employment tax, subtract any deduction you claim on federal Form 1040, line 28, from the total of the amounts on federal Schedule SE, Section B, lines 3 and 4b, to figure your earned income.

Note: You must reduce your earned income by any loss from self-employment.

If you are **filing a joint federal return**, disregard community property laws. If your

spouse died in 2003 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 2003, see the line 7 instructions on the next page.

Where to file

If you have previously filed your 2003 New York State income tax return and you answered Yes at line 1, mail your completed form to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on the back of Form IT-216 for information on ordering forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: State Processing Center, 101 Enterprise Drive, Kingston NY 12401.

Filling in your claim form

Form IT-216 is designed to let us use the latest scanning and image-processing equipment. Rectangular boxes have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to read your return more accurately and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.
 - Please print (using a blue or black ballpoint pen; no pencils, please) or type all **X** marks and money amounts in the boxes or spaces provided.
 - Do not use dollar signs, commas, decimal points, dashes, or any other punctuation marks or symbols.
 - Write your numerals like this:
- | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | X |
|---|---|---|---|---|---|---|---|---|---|---|
- Carefully enter your money amounts so that the whole dollar amount ends in the box immediately to the left of the cents decimal and the cents amount starts in the box immediately to the right of the cents decimal.

— Make your money amount entries in the boxes, allowing one numeral for each box.

Example: If your entry for line 5 is \$3,525.50, your money field entry should look like this:

...

	5		3	5	2	5	.	5	0
--	---	--	---	---	---	---	---	---	---

— Leave blank any spaces and boxes that do not apply to you.

Line instructions (for all filers)

All filers complete lines 1 through 14 as applicable. (**Form IT-100 filers:** Do not file Form IT-216 unless you have already filed your Form IT-100 for 2003 and did not claim the child and dependent care credit on it.)

Line 1 — File Form IT-216 with your original 2003 New York State income tax return. If you have already filed your original return, you may file Form IT-216 by itself. If you haven't previously filed your income tax return for this year, you **must** file one with this claim.

Line 2 — Complete columns (A) through (D) for each person or organization that provided the care. If you have more than two providers, enter the required identifying information for two providers in the spaces provided on the form. Attach a statement to your return with the same required identifying information for the additional providers. Be sure to put your name and social security number on the statement. You can use federal Form W-10, *Dependent Care Provider's Identification and Certification*, or any other source listed in its instructions to get the information from the care provider. If you do not give correct or complete information, your credit may be disallowed unless you can show you used due diligence (a serious and earnest effort) in trying to get the required information.

You can show **due diligence** to get the information by keeping in your records a federal Form W-10 completed by the care provider; or, you may keep one of the other sources of information listed in the instructions for Form W-10. If the provider does not give you the information, complete the entries you can on line 2 of Form IT-216. For example, enter the provider's name and address. Write **See attached** in the columns for which you do not have the information. Then, attach an explanation to your Form IT-216 indicating that the care provider did not give you the information you requested.

Line 2 columns (A) and (B) — Enter the care provider's name and address. If you were covered by your employer's dependent care plan, and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (A). Next, write **See wage and tax statement** in column (B). Then leave columns (C) and (D) blank. If your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (A) through (D).

Line 2 column (C) — If the care provider is an individual, enter his or her social security number (SSN). Otherwise, enter the provider's employer identification number (EIN). If the provider is a tax-exempt organization, write **Tax-exempt** in column (C).

Line 2 column (D) — Enter the total amount you **actually paid** in 2003 to the care provider. Also, include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 3 — List the name, qualified expenses paid in 2003, social security number, and year of birth for the qualifying person(s) for whom you are claiming the New York State child and dependent care credit.

If you have more than two qualifying persons, mark an **X** in the box at line 3. Enter the required information for two qualifying persons in the spaces provided on the form. Attach a statement to your return with the required identifying information for all additional qualifying persons. Be sure to put your name and your social security number on the attachment.

Caution: To be eligible to claim the New York State child and dependent care credit, you must provide a correct and valid social security number (SSN) for each person listed on your tax return. If the Internal Revenue Service (IRS) has issued you an individual taxpayer identification number (ITIN) because either you or a qualifying person claimed on Form IT-216 is a resident or nonresident alien, enter this ITIN in place of the social security number.

If you have applied for a social security number by filing federal Form SS-5 with the Social Security Administration **or** you have applied for an ITIN by filing federal Form W-7 with the IRS, but you have not received your SSN or ITIN by the due date of your return, you can either:

1. File Form IT-370 requesting an automatic extension of time to file until August 16, 2004. (This extension does not give you any extra time to pay any tax owed. You should pay any New York taxes you expect to owe to avoid interest or penalty charges. For more information, see Form IT-370, *Application for Automatic Extension of Time to File for Individuals*.)
2. File your return on time without claiming the child and dependent care credit and do not attach Form IT-216. After receiving the SSN, file Form IT-216 and claim the credit.

Also be sure to mark an **X** in the box under the heading *Person with disability*, if the qualifying person had a disability and was incapable of caring for himself or herself during 2003. If you have marked the box *Person with disability* and your qualifying person is 13 years of age or older, you must attach a letter from a doctor stating that the person is disabled. When we receive a letter from your qualifying person's doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.

Line 5 — Using the filing description below that fits you, enter the amount of your qualified expenses as instructed.

- If you filed federal Form 2441 or federal Form 1040A, Schedule 2 to claim the federal child and dependent care credit, enter on Form IT-216, line 5, the line 3

amount from federal Form 2441, or federal Form 1040A, Schedule 2.

— If you did not file federal Form 2441 or federal Form 1040A, Schedule 2 but are completing Form IT-216 to claim the New York State child and dependent care credit, enter the amount of qualifying expenses you incurred and paid in 2003. **Do not include** the following expenses on line 5:

1. Qualified expenses you incurred in 2003 but did not pay until 2004. However, next year you may be able to use these expenses to increase your 2004 credit.
2. Qualified expenses you incurred in 2002 but did not pay until 2003. If you had prior year expenses you did not pay until 2003, see the instructions for line 11 below.
3. Expenses you paid through a dependent care account.

For more information, see *Qualified expenses* on the front page.

Line 6 — Enter **only your** earned income on line 6 (do not include your spouse's). If this amount is zero or less, **stop**. You cannot claim the child and dependent care credit. For more information, see *Earned income* on the previous page.

Line 7 — If you are filing your return using filing status ②, *Married filing joint return*, enter **only your spouse's** earned income on line 7. If this amount is zero or less, **stop**. You cannot claim the child and dependent care credit. If you are using any other filing status, enter the amount from line 6 on line 7.

Spouse who was a student or disabled

Your spouse was a **student** if he or she was enrolled as a full-time student at a school during any five months of 2003. Your spouse was **disabled** if he or she was not capable of self-care. Figure your spouse's earned income on a monthly basis.

For each month or part of a month your spouse was a student or was disabled, he or she is considered to have worked and earned income. His or her other earned income for each month is considered to be at least \$250 (\$500 if more than one qualifying person was cared for in 2003). If your spouse also worked during that month, use the higher of \$250 (or \$500) or his or her actual earned income for that month. If, in the same month, both you and your spouse were either students or disabled, this rule applies to only one of you for that month.

For any month that your spouse was not disabled or a student, use your spouse's actual earned income if he or she worked during the month.

Line 8 — Enter the smallest of line 5, 6, or 7. Federal limitations require you to use the lesser of qualified expenses, your earned income, or your spouse's earned income (if applicable) in the computation of the federal credit.

Line 9 — Enter your federal adjusted gross income from federal Form 1040-A, line 21, or federal Form 1040, line 34.

Line 10 — Enter on line 10 the appropriate decimal amount for your federal adjusted gross income shown on line 9.

Line 11 — This is your eligible federal child and dependent care credit. If you claimed the child and dependent care credit on your federal return, the amount shown on Form IT-216, line 11, should be the same as the amount shown on federal Form 2441, line 11, or federal Form 1040A, Schedule 2, line 11, before any federal limitation.

If you had qualified expenses for 2002 that you didn't pay until 2003, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2003. If you can take a credit for 2002 expenses paid in 2003, write **PYE** and the amount of the credit you are claiming for prior year expenses on the dotted line next to line 11. Also include this amount in the line 11 amount box. Attach a statement showing how you figured the credit for 2002 expenses.

Line 12 — Transfer the amount from line 11 to line 12, and complete the remainder of Form IT-216.

Line 13 — For 2003, the New York State child and dependent care credit is a minimum of 20% and as much as 110% of the federal credit, depending on the amount of your New York adjusted gross income. Enter in the space provided your New York adjusted gross income using the following:

- **Form IT-200 filers** — amount from line e of Worksheet 1 below.
- **Form IT-201 filers** — amount from line 33 of Form IT-201.
- **Form IT-203 filers** — amount from line 31 of Form IT-203.

Worksheet 1 (for Form IT-200 filers only)

- | | | |
|----|---|----------|
| a. | Enter the amount from Form IT-200, line 11 | a. _____ |
| b. | Enter the amount from Form IT-200, line 12 | b. _____ |
| c. | Enter the amount from Form IT-200, line 13 | c. _____ |
| d. | Add lines b and c | d. _____ |
| e. | Subtract line d from line a.
Enter this amount here
and on Form IT-216, in the
<i>New York adjusted gross
income</i> space | e. _____ |

Use the table on the next page to determine the decimal to be entered on line 13.

If you filed a federal joint tax return, but were allowed to file as *Married filing separate return* for New York State income tax purposes, enter the decimal amount shown on the next page that applies to the amount shown on your federal return as federal adjusted gross income.

Line 14 — If you are attaching this claim to your original 2003 New York State income tax return and you answered **No** at line 1:

- **Residents:** Transfer the line 14 amount to Form IT-200, line 30, or Form IT-201, line 59.
- **Nonresidents:** Transfer the line 14 amount to Form IT-203, line 39.

- Part-year residents:** Transfer the line 14 amount to Form IT-203, line 39 and continue on line 15 of Form IT-216.

If you pay someone to prepare your return, the paid preparer must also sign and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Line instructions for part-year residents only (lines 15-22)

Lines 15 through 22 need to be completed only by part-year residents claiming the New York State child and dependent care credit who are filing, or have previously filed,

Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for 2003. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-B, *Other New York State and City of New York Taxes and Tax Credits*, or the instructions for Form IT-203.

The New York State child and dependent care credit must first reduce your tax liability to zero before the remaining excess 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 21 — Divide line 19 by line 20 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 result is zero percent (0%), you have no remaining excess child care credit available to be refunded. Do not complete line 22.

Line 22 — If line 21 is greater than 0%, multiply line 18 by line 21 and enter the result on line 22. If you answered *No* at line 1, transfer the line 22 amount to Form IT-203-B, line 51 and attach Form IT-216 to your Form IT-203. This amount represents the refundable portion of your part-year resident child and dependent care credit.

See *Where to file* and *Private delivery services* on page 2.

New York State child and dependent care credit limitation table

If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -		
Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13
\$	-	25,000*	1.100	32,400	-	32,600	1.050	40,000	-	50,000	1.000
25,000	-	25,200	1.099	32,600	-	32,800	1.049	50,000	-	50,200	0.995
25,200	-	25,400	1.098	32,800	-	33,000	1.047	50,200	-	50,400	0.984
25,400	-	25,600	1.097	33,000	-	33,200	1.046	50,400	-	50,600	0.973
25,600	-	25,800	1.095	33,200	-	33,400	1.045	50,600	-	50,800	0.963
25,800	-	26,000	1.094	33,400	-	33,600	1.043	50,800	-	51,000	0.952
26,000	-	26,200	1.093	33,600	-	33,800	1.042	51,000	-	51,200	0.941
26,200	-	26,400	1.091	33,800	-	34,000	1.041	51,200	-	51,400	0.931
26,400	-	26,600	1.090	34,000	-	34,200	1.039	51,400	-	51,600	0.920
26,600	-	26,800	1.089	34,200	-	34,400	1.038	51,600	-	51,800	0.909
26,800	-	27,000	1.087	34,400	-	34,600	1.037	51,800	-	52,000	0.899
27,000	-	27,200	1.086	34,600	-	34,800	1.035	52,000	-	52,200	0.888
27,200	-	27,400	1.085	34,800	-	35,000	1.034	52,200	-	52,400	0.877
27,400	-	27,600	1.083	35,000	-	35,200	1.033	52,400	-	52,600	0.867
27,600	-	27,800	1.082	35,200	-	35,400	1.031	52,600	-	52,800	0.856
27,800	-	28,000	1.081	35,400	-	35,600	1.030	52,800	-	53,000	0.845
28,000	-	28,200	1.079	35,600	-	35,800	1.029	53,000	-	53,200	0.835
28,200	-	28,400	1.078	35,800	-	36,000	1.027	53,200	-	53,400	0.824
28,400	-	28,600	1.077	36,000	-	36,200	1.026	53,400	-	53,600	0.813
28,600	-	28,800	1.075	36,200	-	36,400	1.025	53,600	-	53,800	0.803
28,800	-	29,000	1.074	36,400	-	36,600	1.023	53,800	-	54,000	0.792
29,000	-	29,200	1.073	36,600	-	36,800	1.022	54,000	-	54,200	0.781
29,200	-	29,400	1.071	36,800	-	37,000	1.021	54,200	-	54,400	0.771
29,400	-	29,600	1.070	37,000	-	37,200	1.019	54,400	-	54,600	0.760
29,600	-	29,800	1.069	37,200	-	37,400	1.018	54,600	-	54,800	0.749
29,800	-	30,000	1.067	37,400	-	37,600	1.017	54,800	-	55,000	0.739
30,000	-	30,200	1.066	37,600	-	37,800	1.015	55,000	-	55,200	0.728
30,200	-	30,400	1.065	37,800	-	38,000	1.014	55,200	-	55,400	0.717
30,400	-	30,600	1.063	38,000	-	38,200	1.013	55,400	-	55,600	0.707
30,600	-	30,800	1.062	38,200	-	38,400	1.011	55,600	-	55,800	0.696
30,800	-	31,000	1.061	38,400	-	38,600	1.010	55,800	-	56,000	0.685
31,000	-	31,200	1.059	38,600	-	38,800	1.009	56,000	-	56,200	0.675
31,200	-	31,400	1.058	38,800	-	39,000	1.007	56,200	-	56,400	0.664
31,400	-	31,600	1.057	39,000	-	39,200	1.006	56,400	-	56,600	0.653
31,600	-	31,800	1.055	39,200	-	39,400	1.005	56,600	-	56,800	0.643
31,800	-	32,000	1.054	39,400	-	39,600	1.003	56,800	-	57,000	0.632
32,000	-	32,200	1.053	39,600	-	39,800	1.002	57,000	-	57,200	0.621
32,200	-	32,400	1.051	39,800	-	40,000	1.001	57,200	-	57,400	0.611
											No Limit
											0.200

*This may be any amount up to \$25,000, including zero or a negative amount.