



Instructions for Form IT-209

Claim for Noncustodial Parent New York State Earned Income Credit



This form may be e-filed as an attachment to an e-filed return; you cannot e-file this form by itself.

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. The credit is available for tax years beginning on or after January 1, 2006, and before January 1, 2013.

Who is eligible to claim this credit?

You may claim the noncustodial EIC only if you meet **all** of the following conditions for tax year 2006. 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 Support Collection Unit (SCU) pursuant to Social Services Law section 111(h), and
- have paid an amount in child support in 2006 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 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 $\textcircled{2}$ *Married filing joint return*); **or**
- 2.5 times the federal EIC that would have been allowed 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?

File Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, with your original 2006 NYS income tax return. If you have already filed your original return, you may file Form IT-209 by itself.

Where to file

Mail your form to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

If you need information about using a *Private delivery service* instead of the U.S. Postal Service, see the instructions for your income tax return.

If you have not previously filed your income tax return for 2006, you must file this claim with your return.

Filling in your tax forms

For complete information on how to fill in NYS scannable income tax forms, see the instructions for Form IT-150 or Form IT-201.

Also see the instructions for the above returns for the *Privacy notification*, or if you need help contacting the Tax Department.

Important reminder to file a complete return

Complete and file all required forms and schedules that are part of your return. Attach only those forms and schedules that apply to your return, and make all required entries. If you file a return that is missing required pages or entries, we cannot process your return, and you may be subject to penalties and interest.

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 support collection unit, **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 a 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 for 2006, 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

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 — For the definition of *minor child* see the instructions for the EIC in federal Form 1040A or federal Form 1040.

Line 7 — For the federal EIC, the Social Security Administration must issue a valid social security number (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.

Line 10 — You cannot claim the noncustodial EIC if your investment income is more than \$2,800. For most people, investment income is the **total amount** of the following:

- taxable interest income (from federal Form 1040A or Form 1040, line 8a);
- tax-exempt interest income (from federal Form 1040A or Form 1040, line 8b);
- ordinary dividends income (from federal Form 1040A or Form 1040, line 9a); **and**
- capital gains net income from Form 1040A, line 10 or Form 1040, line 13 (if more than zero).

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

Part 3 — Earned income

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. 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-150, line 1, or 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 1040EZ, line 8b; Form 1040A, line 40b; or Form 1040, line 66b, if you elect to include nontaxable combat pay in earned income (<i>see above</i>).....	4. _____
5. Add lines 3 and 4; enter here and on Form IT-209, line 13	5. _____

Line 14 — If you were paid any amount for work while an inmate in a penal institution, **or** if you received a taxable scholarship or fellowship grant, or 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 wage and tax statement(s) federal Form W-2, box 11. Enter the amount on line 14.

Line 15 — Business income or loss applies only to federal Form 1040 filers. Complete **Worksheet B** below 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 or Schedule C-EZ as a statutory employee, to determine the amount to enter on line 15. **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 social security number (SSN).

Worksheet B	
Business income	
Self-employed, members of the clergy, and people with church employee income filing Schedule SE	
1a. Enter any amount from federal Schedule SE, Section A, line 3, or Section B, line 3.....	1a. _____
1b. Enter any amount from federal Schedule SE, Section B, line 4b and line 5a	1b. _____
1c. Add lines 1a and 1b	1c. _____
1d. Enter the amount from federal Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.....	1d. _____
1e. Subtract line 1d from 1c.....	1e. _____
Self-employed individuals NOT required to file Schedule SE	
Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, or any amounts exempt from self-employment tax as a result of the filing and approval of federal Form 4029 or federal Form 4361.	
2a. Enter any net farm profit (or loss) from federal Schedule F, line 36, 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; federal Schedule C-EZ, line 3; federal Form 1065, Schedule K-1, box 14, code A (other than farming); and federal Form 1065-B, Schedule K-1, box 9, code J1*.....	2b. _____
2c. Add lines 2a and 2b	2c. _____
* Reduce any federal Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any federal Schedule K-1 amounts, complete the appropriate line(s) of federal Schedule SE, Section A. Put your name and social security number on federal Schedule SE and attach it to your return.	
Statutory employees filing Schedule C or C-EZ	
3. Enter the amount from federal Schedule C, line 1, or federal Schedule C-EZ, 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 for 2006, 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 you have not already filed your original New York State income tax return, enter the line 32 amount on Form IT-150, line 41, or Form IT-201, line 66.

If you did not claim a federal EIC, and you have already filed your original New York State income tax return, you may file Form IT-209 by itself. See *Where to file* on page 1.

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

Complete Schedule B only if you claimed a federal EIC for 2006.

Line 43 — If you have already filed your original 2006 New York State income tax return, and for 2006 you were not a full-year or part-year resident of New York City you may file Form IT-209 by itself. See *Where to file* on page 1. If you were a full-year or part-year resident of New York City, complete Schedule C.

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

If you received a federal EIC for 2006 and you were a resident or part-year resident of NYC, complete **Worksheet C** below to calculate your NYC EIC.

Instructions for completing Worksheet C

Line 1 — You must have claimed the federal EIC for 2006 in order to claim the NYC EIC.

Line 4 — Complete this line only if your filing status is ③, *Married filing separate return*. See the instructions for Form IT-150 and 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-150, line 45, or 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.

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. Amount of federal EIC claimed (from federal Form 1040EZ, line 8a, Form 1040A, line 40a, or Form 1040, line 66a).....	1.	_____
2. NYC EIC rate 5% (.05)	2.	<u> .05 </u>
3. Allowable NYC EIC (<i>multiply line 1 by line 2</i>)... 3.	3.	_____
<ul style="list-style-type: none"> • If your filing status is ③, <i>Married filing separate return</i>, 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-150, line 45, or on Form IT-201, line 70. 		
4. If your filing status is ③, <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 you are claiming.....	4.	_____
<ul style="list-style-type: none"> • 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-150, line 45, or on Form IT-201, line 70. 		
Part-year NYC residents only		
5. NYC EIC (<i>from line 3 or line 4 above</i>)	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 (<i>round the result to four decimal places; cannot exceed 1.0000</i>) ...	8.	_____
9. Part-year resident NYC EIC (<i>multiply line 5 by line 8, and enter this amount on Form IT-209, line 45, and Form IT-201, line 70</i>).....	9.	_____

2006 Noncustodial EIC Table

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

1. To find your credit, 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 credit from that column on your Form IT-209.

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.

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
		a	b	c
At least	But less than	Your credit is:		
5,000	5,050	1,709	384	384
5,050	5,100	1,726	388	388
5,100	5,150	1,743	392	392
5,150	5,200	1,760	396	396
5,200	5,250	1,777	400	400
5,250	5,300	1,794	404	404

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 –		
		a	b	c			a	b	c			a	b	c
At least	But less than	Your credit is:			At least	But less than	Your credit is:			At least	But less than	Your credit is:		
\$ 1	\$50	9	2	2	2,500	2,550	859	193	193	5,000	5,050	1,709	384	384
50	100	26	6	6	2,550	2,600	876	197	197	5,050	5,100	1,726	388	388
100	150	43	10	10	2,600	2,650	893	201	201	5,100	5,150	1,743	392	392
150	200	60	13	13	2,650	2,700	910	205	205	5,150	5,200	1,760	396	396
200	250	77	17	17	2,700	2,750	927	208	208	5,200	5,250	1,777	400	400
250	300	94	21	21	2,750	2,800	944	212	212	5,250	5,300	1,794	404	404
300	350	111	25	25	2,800	2,850	961	216	216	5,300	5,350	1,811	407	407
350	400	128	29	29	2,850	2,900	978	220	220	5,350	5,400	1,828	412	412
400	450	145	33	33	2,900	2,950	995	224	224	5,400	5,450	1,845	412	412
450	500	162	36	36	2,950	3,000	1,012	228	228	5,450	5,500	1,862	412	412
500	550	179	40	40	3,000	3,050	1,029	231	231	5,500	5,550	1,879	412	412
550	600	196	44	44	3,050	3,100	1,046	235	235	5,550	5,600	1,896	412	412
600	650	213	48	48	3,100	3,150	1,063	239	239	5,600	5,650	1,913	412	412
650	700	230	52	52	3,150	3,200	1,080	243	243	5,650	5,700	1,930	412	412
700	750	247	55	55	3,200	3,250	1,097	247	247	5,700	5,750	1,947	412	412
750	800	264	59	59	3,250	3,300	1,114	251	251	5,750	5,800	1,964	412	412
800	850	281	63	63	3,300	3,350	1,131	254	254	5,800	5,850	1,981	412	412
850	900	298	67	67	3,350	3,400	1,148	258	258	5,850	5,900	1,998	412	412
900	950	315	71	71	3,400	3,450	1,165	262	262	5,900	5,950	2,015	412	412
950	1,000	332	75	75	3,450	3,500	1,182	266	266	5,950	6,000	2,032	412	412
1,000	1,050	349	78	78	3,500	3,550	1,199	270	270	6,000	6,050	2,049	412	412
1,050	1,100	366	82	82	3,550	3,600	1,216	273	273	6,050	6,100	2,066	412	412
1,100	1,150	383	86	86	3,600	3,650	1,233	277	277	6,100	6,150	2,083	412	412
1,150	1,200	400	90	90	3,650	3,700	1,250	281	281	6,150	6,200	2,100	412	412
1,200	1,250	417	94	94	3,700	3,750	1,267	285	285	6,200	6,250	2,117	412	412
1,250	1,300	434	98	98	3,750	3,800	1,284	289	289	6,250	6,300	2,134	412	412
1,300	1,350	451	101	101	3,800	3,850	1,301	293	293	6,300	6,350	2,151	412	412
1,350	1,400	468	105	105	3,850	3,900	1,318	296	296	6,350	6,400	2,168	412	412
1,400	1,450	485	109	109	3,900	3,950	1,335	300	300	6,400	6,450	2,185	412	412
1,450	1,500	502	113	113	3,950	4,000	1,352	304	304	6,450	6,500	2,202	412	412
1,500	1,550	519	117	117	4,000	4,050	1,369	308	308	6,500	6,550	2,219	412	412
1,550	1,600	536	120	120	4,050	4,100	1,386	312	312	6,550	6,600	2,236	412	412
1,600	1,650	553	124	124	4,100	4,150	1,403	316	316	6,600	6,650	2,253	412	412
1,650	1,700	570	128	128	4,150	4,200	1,420	319	319	6,650	6,700	2,270	412	412
1,700	1,750	587	132	132	4,200	4,250	1,437	323	323	6,700	6,750	2,287	412	412
1,750	1,800	604	136	136	4,250	4,300	1,454	327	327	6,750	6,800	2,304	409	412
1,800	1,850	621	140	140	4,300	4,350	1,471	331	331	6,800	6,850	2,321	405	412
1,850	1,900	638	143	143	4,350	4,400	1,488	335	335	6,850	6,900	2,338	401	412
1,900	1,950	655	147	147	4,400	4,450	1,505	339	339	6,900	6,950	2,355	397	412
1,950	2,000	672	151	151	4,450	4,500	1,522	342	342	6,950	7,000	2,372	394	412
2,000	2,050	689	155	155	4,500	4,550	1,539	346	346	7,000	7,050	2,389	390	412
2,050	2,100	706	159	159	4,550	4,600	1,556	350	350	7,050	7,100	2,406	386	412
2,100	2,150	723	163	163	4,600	4,650	1,573	354	354	7,100	7,150	2,423	382	412
2,150	2,200	740	166	166	4,650	4,700	1,590	358	358	7,150	7,200	2,440	378	412
2,200	2,250	757	170	170	4,700	4,750	1,607	361	361	7,200	7,250	2,457	374	412
2,250	2,300	774	174	174	4,750	4,800	1,624	365	365	7,250	7,300	2,474	371	412
2,300	2,350	791	178	178	4,800	4,850	1,641	369	369	7,300	7,350	2,491	367	412
2,350	2,400	808	182	182	4,850	4,900	1,658	373	373	7,350	7,400	2,508	363	412
2,400	2,450	825	186	186	4,900	4,950	1,675	377	377	7,400	7,450	2,525	359	412
2,450	2,500	842	189	189	4,950	5,000	1,692	381	381	7,450	7,500	2,542	355	412

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 –		
		a	b	c			a	b	c			a	b	c
At least	But less than	Your credit is:			At least	But less than	Your credit is:			At least	But less than	Your credit is:		
7,500	7,550	2,559	352	412	10,500	10,550	2,747	122	275	13,500	13,550	2,747	0	46
7,550	7,600	2,576	348	412	10,550	10,600	2,747	118	271	13,550	13,600	2,747	0	42
7,600	7,650	2,593	344	412	10,600	10,650	2,747	114	267	13,600	13,650	2,747	0	38
7,650	7,700	2,610	340	412	10,650	10,700	2,747	111	264	13,650	13,700	2,747	0	34
7,700	7,750	2,627	336	412	10,700	10,750	2,747	107	260	13,700	13,750	2,747	0	30
7,750	7,800	2,644	332	412	10,750	10,800	2,747	103	256	13,750	13,800	2,747	0	26
7,800	7,850	2,661	329	412	10,800	10,850	2,747	99	252	13,800	13,850	2,747	0	23
7,850	7,900	2,678	325	412	10,850	10,900	2,747	95	248	13,850	13,900	2,747	0	19
7,900	7,950	2,695	321	412	10,900	10,950	2,747	91	244	13,900	13,950	2,747	0	15
7,950	8,000	2,712	317	412	10,950	11,000	2,747	88	241	13,950	14,000	2,747	0	11
8,000	8,050	2,729	313	412	11,000	11,050	2,747	84	237	14,000	14,050	2,747	0	7
8,050	8,100	2,747	309	412	11,050	11,100	2,747	80	233	14,050	14,100	2,747	0	3
8,100	8,150	2,747	306	412	11,100	11,150	2,747	76	229	14,100	14,150	2,747	0	**
8,150	8,200	2,747	302	412	11,150	11,200	2,747	72	225	14,150	14,200	2,747	0	0
8,200	8,250	2,747	298	412	11,200	11,250	2,747	68	221	14,200	14,250	2,747	0	0
8,250	8,300	2,747	294	412	11,250	11,300	2,747	65	218	14,250	14,300	2,747	0	0
8,300	8,350	2,747	290	412	11,300	11,350	2,747	61	214	14,300	14,350	2,747	0	0
8,350	8,400	2,747	286	412	11,350	11,400	2,747	57	210	14,350	14,400	2,747	0	0
8,400	8,450	2,747	283	412	11,400	11,450	2,747	53	206	14,400	14,450	2,747	0	0
8,450	8,500	2,747	279	412	11,450	11,500	2,747	49	202	14,450	14,500	2,747	0	0
8,500	8,550	2,747	275	412	11,500	11,550	2,747	46	199	14,500	14,550	2,747	0	0
8,550	8,600	2,747	271	412	11,550	11,600	2,747	42	195	14,550	14,600	2,747	0	0
8,600	8,650	2,747	267	412	11,600	11,650	2,747	38	191	14,600	14,650	2,747	0	0
8,650	8,700	2,747	264	412	11,650	11,700	2,747	34	187	14,650	14,700	2,747	0	0
8,700	8,750	2,747	260	412	11,700	11,750	2,747	30	183	14,700	14,750	2,747	0	0
8,750	8,800	2,747	256	409	11,750	11,800	2,747	26	179	14,750	14,800	2,747	0	0
8,800	8,850	2,747	252	405	11,800	11,850	2,747	23	176	14,800	14,850	2,747	0	0
8,850	8,900	2,747	248	401	11,850	11,900	2,747	19	172	14,850	14,900	2,737	0	0
8,900	8,950	2,747	244	397	11,900	11,950	2,747	15	168	14,900	14,950	2,729	0	0
8,950	9,000	2,747	241	394	11,950	12,000	2,747	11	164	14,950	15,000	2,721	0	0
9,000	9,050	2,747	237	390	12,000	12,050	2,747	7	160	15,000	15,050	2,713	0	0
9,050	9,100	2,747	233	386	12,050	12,100	2,747	3	156	15,050	15,100	2,705	0	0
9,100	9,150	2,747	229	382	12,100	12,150	2,747	*	153	15,100	15,150	2,697	0	0
9,150	9,200	2,747	225	378	12,150	12,200	2,747	0	149	15,150	15,200	2,689	0	0
9,200	9,250	2,747	221	374	12,200	12,250	2,747	0	145	15,200	15,250	2,681	0	0
9,250	9,300	2,747	218	371	12,250	12,300	2,747	0	141	15,250	15,300	2,673	0	0
9,300	9,350	2,747	214	367	12,300	12,350	2,747	0	137	15,300	15,350	2,665	0	0
9,350	9,400	2,747	210	363	12,350	12,400	2,747	0	133	15,350	15,400	2,657	0	0
9,400	9,450	2,747	206	359	12,400	12,450	2,747	0	130	15,400	15,450	2,649	0	0
9,450	9,500	2,747	202	355	12,450	12,500	2,747	0	126	15,450	15,500	2,641	0	0
9,500	9,550	2,747	199	352	12,500	12,550	2,747	0	122	15,500	15,550	2,633	0	0
9,550	9,600	2,747	195	348	12,550	12,600	2,747	0	118	15,550	15,600	2,625	0	0
9,600	9,650	2,747	191	344	12,600	12,650	2,747	0	114	15,600	15,650	2,617	0	0
9,650	9,700	2,747	187	340	12,650	12,700	2,747	0	111	15,650	15,700	2,609	0	0
9,700	9,750	2,747	183	336	12,700	12,750	2,747	0	107	15,700	15,750	2,601	0	0
9,750	9,800	2,747	179	332	12,750	12,800	2,747	0	103	15,750	15,800	2,593	0	0
9,800	9,850	2,747	176	329	12,800	12,850	2,747	0	99	15,800	15,850	2,585	0	0
9,850	9,900	2,747	172	325	12,850	12,900	2,747	0	95	15,850	15,900	2,577	0	0
9,900	9,950	2,747	168	321	12,900	12,950	2,747	0	91	15,900	15,950	2,569	0	0
9,950	10,000	2,747	164	317	12,950	13,000	2,747	0	88	15,950	16,000	2,561	0	0
10,000	10,050	2,747	160	313	13,000	13,050	2,747	0	84	16,000	16,050	2,553	0	0
10,050	10,100	2,747	156	309	13,050	13,100	2,747	0	80	16,050	16,100	2,545	0	0
10,100	10,150	2,747	153	306	13,100	13,150	2,747	0	76	16,100	16,150	2,537	0	0
10,150	10,200	2,747	149	302	13,150	13,200	2,747	0	72	16,150	16,200	2,529	0	0
10,200	10,250	2,747	145	298	13,200	13,250	2,747	0	68	16,200	16,250	2,521	0	0
10,250	10,300	2,747	141	294	13,250	13,300	2,747	0	65	16,250	16,300	2,513	0	0
10,300	10,350	2,747	137	290	13,300	13,350	2,747	0	61	16,300	16,350	2,505	0	0
10,350	10,400	2,747	133	286	13,350	13,400	2,747	0	57	16,350	16,400	2,497	0	0
10,400	10,450	2,747	130	283	13,400	13,450	2,747	0	53	16,400	16,450	2,489	0	0
10,450	10,500	2,747	126	279	13,450	13,500	2,747	0	49	16,450	16,500	2,481	0	0

* If the amount you are looking up in **column b** is at least \$12,100 but less than \$12,120 your credit is \$1.00; above this amount you **cannot** take the credit.

** If the amount you are looking up in **column c** is at least \$14,100 but less than \$14,120 your credit is \$1.00; above this amount you **cannot** take the credit.

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 –		
		a	b	c			a	b	c			a	b	c
At least	But less than	Your credit is:			At least	But less than	Your credit is:			At least	But less than	Your credit is:		
16,500	16,550	2,473	0	0	19,500	19,550	1,994	0	0	22,500	22,550	1,514	0	0
16,550	16,600	2,465	0	0	19,550	19,600	1,986	0	0	22,550	22,600	1,506	0	0
16,600	16,650	2,457	0	0	19,600	19,650	1,978	0	0	22,600	22,650	1,498	0	0
16,650	16,700	2,449	0	0	19,650	19,700	1,970	0	0	22,650	22,700	1,490	0	0
16,700	16,750	2,441	0	0	19,700	19,750	1,962	0	0	22,700	22,750	1,482	0	0
16,750	16,800	2,433	0	0	19,750	19,800	1,954	0	0	22,750	22,800	1,474	0	0
16,800	16,850	2,425	0	0	19,800	19,850	1,946	0	0	22,800	22,850	1,466	0	0
16,850	16,900	2,417	0	0	19,850	19,900	1,938	0	0	22,850	22,900	1,458	0	0
16,900	16,950	2,409	0	0	19,900	19,950	1,930	0	0	22,900	22,950	1,450	0	0
16,950	17,000	2,401	0	0	19,950	20,000	1,922	0	0	22,950	23,000	1,442	0	0
17,000	17,050	2,393	0	0	20,000	20,050	1,914	0	0	23,000	23,050	1,434	0	0
17,050	17,100	2,385	0	0	20,050	20,100	1,906	0	0	23,050	23,100	1,426	0	0
17,100	17,150	2,377	0	0	20,100	20,150	1,898	0	0	23,100	23,150	1,418	0	0
17,150	17,200	2,369	0	0	20,150	20,200	1,890	0	0	23,150	23,200	1,410	0	0
17,200	17,250	2,361	0	0	20,200	20,250	1,882	0	0	23,200	23,250	1,402	0	0
17,250	17,300	2,353	0	0	20,250	20,300	1,874	0	0	23,250	23,300	1,394	0	0
17,300	17,350	2,345	0	0	20,300	20,350	1,866	0	0	23,300	23,350	1,387	0	0
17,350	17,400	2,337	0	0	20,350	20,400	1,858	0	0	23,350	23,400	1,379	0	0
17,400	17,450	2,329	0	0	20,400	20,450	1,850	0	0	23,400	23,450	1,371	0	0
17,450	17,500	2,321	0	0	20,450	20,500	1,842	0	0	23,450	23,500	1,363	0	0
17,500	17,550	2,313	0	0	20,500	20,550	1,834	0	0	23,500	23,550	1,355	0	0
17,550	17,600	2,305	0	0	20,550	20,600	1,826	0	0	23,550	23,600	1,347	0	0
17,600	17,650	2,297	0	0	20,600	20,650	1,818	0	0	23,600	23,650	1,339	0	0
17,650	17,700	2,289	0	0	20,650	20,700	1,810	0	0	23,650	23,700	1,331	0	0
17,700	17,750	2,281	0	0	20,700	20,750	1,802	0	0	23,700	23,750	1,323	0	0
17,750	17,800	2,273	0	0	20,750	20,800	1,794	0	0	23,750	23,800	1,315	0	0
17,800	17,850	2,265	0	0	20,800	20,850	1,786	0	0	23,800	23,850	1,307	0	0
17,850	17,900	2,257	0	0	20,850	20,900	1,778	0	0	23,850	23,900	1,299	0	0
17,900	17,950	2,249	0	0	20,900	20,950	1,770	0	0	23,900	23,950	1,291	0	0
17,950	18,000	2,241	0	0	20,950	21,000	1,762	0	0	23,950	24,000	1,283	0	0
18,000	18,050	2,233	0	0	21,000	21,050	1,754	0	0	24,000	24,050	1,275	0	0
18,050	18,100	2,225	0	0	21,050	21,100	1,746	0	0	24,050	24,100	1,267	0	0
18,100	18,150	2,217	0	0	21,100	21,150	1,738	0	0	24,100	24,150	1,259	0	0
18,150	18,200	2,209	0	0	21,150	21,200	1,730	0	0	24,150	24,200	1,251	0	0
18,200	18,250	2,201	0	0	21,200	21,250	1,722	0	0	24,200	24,250	1,243	0	0
18,250	18,300	2,193	0	0	21,250	21,300	1,714	0	0	24,250	24,300	1,235	0	0
18,300	18,350	2,186	0	0	21,300	21,350	1,706	0	0	24,300	24,350	1,227	0	0
18,350	18,400	2,178	0	0	21,350	21,400	1,698	0	0	24,350	24,400	1,219	0	0
18,400	18,450	2,170	0	0	21,400	21,450	1,690	0	0	24,400	24,450	1,211	0	0
18,450	18,500	2,162	0	0	21,450	21,500	1,682	0	0	24,450	24,500	1,203	0	0
18,500	18,550	2,154	0	0	21,500	21,550	1,674	0	0	24,500	24,550	1,195	0	0
18,550	18,600	2,146	0	0	21,550	21,600	1,666	0	0	24,550	24,600	1,187	0	0
18,600	18,650	2,138	0	0	21,600	21,650	1,658	0	0	24,600	24,650	1,179	0	0
18,650	18,700	2,130	0	0	21,650	21,700	1,650	0	0	24,650	24,700	1,171	0	0
18,700	18,750	2,122	0	0	21,700	21,750	1,642	0	0	24,700	24,750	1,163	0	0
18,750	18,800	2,114	0	0	21,750	21,800	1,634	0	0	24,750	24,800	1,155	0	0
18,800	18,850	2,106	0	0	21,800	21,850	1,626	0	0	24,800	24,850	1,147	0	0
18,850	18,900	2,098	0	0	21,850	21,900	1,618	0	0	24,850	24,900	1,139	0	0
18,900	18,950	2,090	0	0	21,900	21,950	1,610	0	0	24,900	24,950	1,131	0	0
18,950	19,000	2,082	0	0	21,950	22,000	1,602	0	0	24,950	25,000	1,123	0	0
19,000	19,050	2,074	0	0	22,000	22,050	1,594	0	0	25,000	25,050	1,115	0	0
19,050	19,100	2,066	0	0	22,050	22,100	1,586	0	0	25,050	25,100	1,107	0	0
19,100	19,150	2,058	0	0	22,100	22,150	1,578	0	0	25,100	25,150	1,099	0	0
19,150	19,200	2,050	0	0	22,150	22,200	1,570	0	0	25,150	25,200	1,091	0	0
19,200	19,250	2,042	0	0	22,200	22,250	1,562	0	0	25,200	25,250	1,083	0	0
19,250	19,300	2,034	0	0	22,250	22,300	1,554	0	0	25,250	25,300	1,075	0	0
19,300	19,350	2,026	0	0	22,300	22,350	1,546	0	0	25,300	25,350	1,067	0	0
19,350	19,400	2,018	0	0	22,350	22,400	1,538	0	0	25,350	25,400	1,059	0	0
19,400	19,450	2,010	0	0	22,400	22,450	1,530	0	0	25,400	25,450	1,051	0	0
19,450	19,500	2,002	0	0	22,450	22,500	1,522	0	0	25,450	25,500	1,043	0	0

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 –		
		a	b	c			a	b	c			a	b	c
At least	But less than	Your credit is:			At least	But less than	Your credit is:			At least	But less than	Your credit is:		
25,500	25,550	1,035	0	0	27,750	27,800	675	0	0	30,000	30,050	316	0	0
25,550	25,600	1,027	0	0	27,800	27,850	667	0	0	30,050	30,100	308	0	0
25,600	25,650	1,019	0	0	27,850	27,900	659	0	0	30,100	30,150	300	0	0
25,650	25,700	1,011	0	0	27,900	27,950	651	0	0	30,150	30,200	292	0	0
25,700	25,750	1,003	0	0	27,950	28,000	643	0	0	30,200	30,250	284	0	0
25,750	25,800	995	0	0	28,000	28,050	635	0	0	30,250	30,300	276	0	0
25,800	25,850	987	0	0	28,050	28,100	627	0	0	30,300	30,350	268	0	0
25,850	25,900	979	0	0	28,100	28,150	619	0	0	30,350	30,400	260	0	0
25,900	25,950	971	0	0	28,150	28,200	611	0	0	30,400	30,450	252	0	0
25,950	26,000	963	0	0	28,200	28,250	603	0	0	30,450	30,500	244	0	0
26,000	26,050	955	0	0	28,250	28,300	595	0	0	30,500	30,550	236	0	0
26,050	26,100	947	0	0	28,300	28,350	588	0	0	30,550	30,600	228	0	0
26,100	26,150	939	0	0	28,350	28,400	580	0	0	30,600	30,650	220	0	0
26,150	26,200	931	0	0	28,400	28,450	572	0	0	30,650	30,700	212	0	0
26,200	26,250	923	0	0	28,450	28,500	564	0	0	30,700	30,750	204	0	0
26,250	26,300	915	0	0	28,500	28,550	556	0	0	30,750	30,800	196	0	0
26,300	26,350	907	0	0	28,550	28,600	548	0	0	30,800	30,850	188	0	0
26,350	26,400	899	0	0	28,600	28,650	540	0	0	30,850	30,900	180	0	0
26,400	26,450	891	0	0	28,650	28,700	532	0	0	30,900	30,950	172	0	0
26,450	26,500	883	0	0	28,700	28,750	524	0	0	30,950	31,000	164	0	0
26,500	26,550	875	0	0	28,750	28,800	516	0	0	31,000	31,050	156	0	0
26,550	26,600	867	0	0	28,800	28,850	508	0	0	31,050	31,100	148	0	0
26,600	26,650	859	0	0	28,850	28,900	500	0	0	31,100	31,150	140	0	0
26,650	26,700	851	0	0	28,900	28,950	492	0	0	31,150	31,200	132	0	0
26,700	26,750	843	0	0	28,950	29,000	484	0	0	31,200	31,250	124	0	0
26,750	26,800	835	0	0	29,000	29,050	476	0	0	31,250	31,300	116	0	0
26,800	26,850	827	0	0	29,050	29,100	468	0	0	31,300	31,350	108	0	0
26,850	26,900	819	0	0	29,100	29,150	460	0	0	31,350	31,400	100	0	0
26,900	26,950	811	0	0	29,150	29,200	452	0	0	31,400	31,450	92	0	0
26,950	27,000	803	0	0	29,200	29,250	444	0	0	31,450	31,500	84	0	0
27,000	27,050	795	0	0	29,250	29,300	436	0	0	31,500	31,550	76	0	0
27,050	27,100	787	0	0	29,300	29,350	428	0	0	31,550	31,600	68	0	0
27,100	27,150	779	0	0	29,350	29,400	420	0	0	31,600	31,650	60	0	0
27,150	27,200	771	0	0	29,400	29,450	412	0	0	31,650	31,700	52	0	0
27,200	27,250	763	0	0	29,450	29,500	404	0	0	31,700	31,750	44	0	0
27,250	27,300	755	0	0	29,500	29,550	396	0	0	31,750	31,800	36	0	0
27,300	27,350	747	0	0	29,550	29,600	388	0	0	31,800	31,850	28	0	0
27,350	27,400	739	0	0	29,600	29,650	380	0	0	31,850	31,900	20	0	0
27,400	27,450	731	0	0	29,650	29,700	372	0	0	31,900	31,950	12	0	0
27,450	27,500	723	0	0	29,700	29,750	364	0	0	31,950	32,000	4	0	0
27,500	27,550	715	0	0	29,750	29,800	356	0	0	32,000 or more	0	0	0	
27,550	27,600	707	0	0	29,800	29,850	348	0	0		0	0	0	
27,600	27,650	699	0	0	29,850	29,900	340	0	0		0	0	0	
27,650	27,700	691	0	0	29,900	29,950	332	0	0		0	0	0	
27,700	27,750	683	0	0	29,950	30,000	324	0	0		0	0	0	