



Instructions for Form IT-209

Claim for Noncustodial Parent New York State Earned Income Credit

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 2010. 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 2010 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 *@ 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?

You must file Form IT-209 with your 2010 NYS income tax return. If you have already filed your original return, you must file an amended NYS return and attach Form IT-209 to claim the credit.

Eligibility verification

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

- are a parent of a minor child who does not reside with you,
- have a child support order payable through an SCU, **and**
- are current in your payments as required by that order.

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

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

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

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

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

If you are eligible for the noncustodial EIC and claimed a federal EIC for 2010, complete Schedule B to determine which credit offers you a greater benefit, since you cannot claim both the noncustodial EIC and the NYS EIC.

Line instructions

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

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

Part 1 — Eligibility

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

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

Line 3 — In the spaces provided, list the information for up to three children who did not reside with you in 2010 and were under age 18 on December 31, 2010. You are not required to include the child's social security number; however, leaving these boxes blank may delay the processing of your return.

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 \$3,100. 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 credit. Compute the credit with and without your nontaxable combat pay before making the election. The amount of your nontaxable combat pay should be shown on federal Form(s) W-2, box 12, with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

Worksheet A	
Wages, salaries, tips, etc.	
1. Enter the amount from Form IT-150, line 1, or Form IT-201, line 1	1. _____
2. Enter any amount that was reported on federal Schedule SE, Section B, Part 1, line 5a, as a church employee, or that was reported on federal Schedule SE, Section B, Part 1, 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 9b; Form 1040A, line 41b; or Form 1040, line 64b, if you elect to include nontaxable combat pay in earned income (see above)	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 SSN.

Worksheet B	
Business income	
Self-employed, members of the clergy, and people with church employee income filing Schedule SE	
1a. Enter the total from federal Schedule SE, Section A or Section B, lines 1a, 1b, and 2... 1a. _____	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, any amounts exempt from self-employment tax as a result of the filing and approval of federal Form 4029 or federal Form 4361, or any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax.	
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.	
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. _____	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 2010, complete Schedule B to determine if the NYS EIC is more beneficial than the noncustodial EIC.

If you did not claim a federal EIC, enter the line 32 amount on Form IT-150, line 41, or Form IT-201, line 66.

Attach Form IT-209 to your return.

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

Complete Schedule B only if you claimed a federal EIC for 2010.

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

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

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

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

If you received a federal EIC for 2010 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 2010 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 9a, Form 1040A, line 41a, or Form 1040, line 64a)	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.	_____

2010 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	411	411
400	450	145	33	33	2,900	2,950	995	224	224	5,400	5,450	1,845	415	415
450	500	162	36	36	2,950	3,000	1,012	228	228	5,450	5,500	1,862	419	419
500	550	179	40	40	3,000	3,050	1,029	231	231	5,500	5,550	1,879	423	423
550	600	196	44	44	3,050	3,100	1,046	235	235	5,550	5,600	1,896	426	426
600	650	213	48	48	3,100	3,150	1,063	239	239	5,600	5,650	1,913	430	430
650	700	230	52	52	3,150	3,200	1,080	243	243	5,650	5,700	1,930	434	434
700	750	247	55	55	3,200	3,250	1,097	247	247	5,700	5,750	1,947	438	438
750	800	264	59	59	3,250	3,300	1,114	251	251	5,750	5,800	1,964	442	442
800	850	281	63	63	3,300	3,350	1,131	254	254	5,800	5,850	1,981	446	446
850	900	298	67	67	3,350	3,400	1,148	258	258	5,850	5,900	1,998	449	449
900	950	315	71	71	3,400	3,450	1,165	262	262	5,900	5,950	2,015	453	453
950	1,000	332	75	75	3,450	3,500	1,182	266	266	5,950	6,000	2,032	457	457
1,000	1,050	349	78	78	3,500	3,550	1,199	270	270	6,000	6,050	2,049	457	457
1,050	1,100	366	82	82	3,550	3,600	1,216	273	273	6,050	6,100	2,066	457	457
1,100	1,150	383	86	86	3,600	3,650	1,233	277	277	6,100	6,150	2,083	457	457
1,150	1,200	400	90	90	3,650	3,700	1,250	281	281	6,150	6,200	2,100	457	457
1,200	1,250	417	94	94	3,700	3,750	1,267	285	285	6,200	6,250	2,117	457	457
1,250	1,300	434	98	98	3,750	3,800	1,284	289	289	6,250	6,300	2,134	457	457
1,300	1,350	451	101	101	3,800	3,850	1,301	293	293	6,300	6,350	2,151	457	457
1,350	1,400	468	105	105	3,850	3,900	1,318	296	296	6,350	6,400	2,168	457	457
1,400	1,450	485	109	109	3,900	3,950	1,335	300	300	6,400	6,450	2,185	457	457
1,450	1,500	502	113	113	3,950	4,000	1,352	304	304	6,450	6,500	2,202	457	457
1,500	1,550	519	117	117	4,000	4,050	1,369	308	308	6,500	6,550	2,219	457	457
1,550	1,600	536	120	120	4,050	4,100	1,386	312	312	6,550	6,600	2,236	457	457
1,600	1,650	553	124	124	4,100	4,150	1,403	316	316	6,600	6,650	2,253	457	457
1,650	1,700	570	128	128	4,150	4,200	1,420	319	319	6,650	6,700	2,270	457	457
1,700	1,750	587	132	132	4,200	4,250	1,437	323	323	6,700	6,750	2,287	457	457
1,750	1,800	604	136	136	4,250	4,300	1,454	327	327	6,750	6,800	2,304	457	457
1,800	1,850	621	140	140	4,300	4,350	1,471	331	331	6,800	6,850	2,321	457	457
1,850	1,900	638	143	143	4,350	4,400	1,488	335	335	6,850	6,900	2,338	457	457
1,900	1,950	655	147	147	4,400	4,450	1,505	339	339	6,900	6,950	2,355	457	457
1,950	2,000	672	151	151	4,450	4,500	1,522	342	342	6,950	7,000	2,372	457	457
2,000	2,050	689	155	155	4,500	4,550	1,539	346	346	7,000	7,050	2,389	457	457
2,050	2,100	706	159	159	4,550	4,600	1,556	350	350	7,050	7,100	2,406	457	457
2,100	2,150	723	163	163	4,600	4,650	1,573	354	354	7,100	7,150	2,423	457	457
2,150	2,200	740	166	166	4,650	4,700	1,590	358	358	7,150	7,200	2,440	457	457
2,200	2,250	757	170	170	4,700	4,750	1,607	361	361	7,200	7,250	2,457	457	457
2,250	2,300	774	174	174	4,750	4,800	1,624	365	365	7,250	7,300	2,474	457	457
2,300	2,350	791	178	178	4,800	4,850	1,641	369	369	7,300	7,350	2,491	457	457
2,350	2,400	808	182	182	4,850	4,900	1,658	373	373	7,350	7,400	2,508	457	457
2,400	2,450	825	186	186	4,900	4,950	1,675	377	377	7,400	7,450	2,525	457	457
2,450	2,500	842	189	189	4,950	5,000	1,692	381	381	7,450	7,500	2,542	457	457

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	454	457	10,000	10,050	3,050	263	457	12,500	12,550	3,050	72	455
7,550	7,600	2,576	450	457	10,050	10,100	3,050	259	457	12,550	12,600	3,050	68	451
7,600	7,650	2,593	446	457	10,100	10,150	3,050	255	457	12,600	12,650	3,050	64	447
7,650	7,700	2,610	443	457	10,150	10,200	3,050	251	457	12,650	12,700	3,050	60	443
7,700	7,750	2,627	439	457	10,200	10,250	3,050	247	457	12,700	12,750	3,050	56	439
7,750	7,800	2,644	435	457	10,250	10,300	3,050	244	457	12,750	12,800	3,050	52	436
7,800	7,850	2,661	431	457	10,300	10,350	3,050	240	457	12,800	12,850	3,050	49	432
7,850	7,900	2,678	427	457	10,350	10,400	3,050	236	457	12,850	12,900	3,050	45	428
7,900	7,950	2,695	423	457	10,400	10,450	3,050	232	457	12,900	12,950	3,050	41	424
7,950	8,000	2,712	420	457	10,450	10,500	3,050	228	457	12,950	13,000	3,050	37	420
8,000	8,050	2,729	416	457	10,500	10,550	3,050	225	457	13,000	13,050	3,050	33	417
8,050	8,100	2,746	412	457	10,550	10,600	3,050	221	457	13,050	13,100	3,050	29	413
8,100	8,150	2,763	408	457	10,600	10,650	3,050	217	457	13,100	13,150	3,050	26	409
8,150	8,200	2,780	404	457	10,650	10,700	3,050	213	457	13,150	13,200	3,050	22	405
8,200	8,250	2,797	400	457	10,700	10,750	3,050	209	457	13,200	13,250	3,050	18	401
8,250	8,300	2,814	397	457	10,750	10,800	3,050	205	457	13,250	13,300	3,050	14	397
8,300	8,350	2,831	393	457	10,800	10,850	3,050	202	457	13,300	13,350	3,050	10	394
8,350	8,400	2,848	389	457	10,850	10,900	3,050	198	457	13,350	13,400	3,050	7	390
8,400	8,450	2,865	385	457	10,900	10,950	3,050	194	457	13,400	13,450	3,050	3	386
8,450	8,500	2,882	381	457	10,950	11,000	3,050	190	457	13,450	13,500	3,050	0	382
8,500	8,550	2,899	378	457	11,000	11,050	3,050	186	457	13,500	13,550	3,050	0	378
8,550	8,600	2,916	374	457	11,050	11,100	3,050	182	457	13,550	13,600	3,050	0	374
8,600	8,650	2,933	370	457	11,100	11,150	3,050	179	457	13,600	13,650	3,050	0	371
8,650	8,700	2,950	366	457	11,150	11,200	3,050	175	457	13,650	13,700	3,050	0	367
8,700	8,750	2,967	362	457	11,200	11,250	3,050	171	457	13,700	13,750	3,050	0	363
8,750	8,800	2,984	358	457	11,250	11,300	3,050	167	457	13,750	13,800	3,050	0	359
8,800	8,850	3,001	355	457	11,300	11,350	3,050	163	457	13,800	13,850	3,050	0	355
8,850	8,900	3,018	351	457	11,350	11,400	3,050	160	457	13,850	13,900	3,050	0	352
8,900	8,950	3,035	347	457	11,400	11,450	3,050	156	457	13,900	13,950	3,050	0	348
8,950	9,000	3,050	343	457	11,450	11,500	3,050	152	457	13,950	14,000	3,050	0	344
9,000	9,050	3,050	339	457	11,500	11,550	3,050	148	457	14,000	14,050	3,050	0	340
9,050	9,100	3,050	335	457	11,550	11,600	3,050	144	457	14,050	14,100	3,050	0	336
9,100	9,150	3,050	332	457	11,600	11,650	3,050	140	457	14,100	14,150	3,050	0	332
9,150	9,200	3,050	328	457	11,650	11,700	3,050	137	457	14,150	14,200	3,050	0	329
9,200	9,250	3,050	324	457	11,700	11,750	3,050	133	457	14,200	14,250	3,050	0	325
9,250	9,300	3,050	320	457	11,750	11,800	3,050	129	457	14,250	14,300	3,050	0	321
9,300	9,350	3,050	316	457	11,800	11,850	3,050	125	457	14,300	14,350	3,050	0	317
9,350	9,400	3,050	313	457	11,850	11,900	3,050	121	457	14,350	14,400	3,050	0	313
9,400	9,450	3,050	309	457	11,900	11,950	3,050	117	457	14,400	14,450	3,050	0	309
9,450	9,500	3,050	305	457	11,950	12,000	3,050	114	457	14,450	14,500	3,050	0	306
9,500	9,550	3,050	301	457	12,000	12,050	3,050	110	457	14,500	14,550	3,050	0	302
9,550	9,600	3,050	297	457	12,050	12,100	3,050	106	457	14,550	14,600	3,050	0	298
9,600	9,650	3,050	293	457	12,100	12,150	3,050	102	457	14,600	14,650	3,050	0	294
9,650	9,700	3,050	290	457	12,150	12,200	3,050	98	457	14,650	14,700	3,050	0	290
9,700	9,750	3,050	286	457	12,200	12,250	3,050	94	457	14,700	14,750	3,050	0	286
9,750	9,800	3,050	282	457	12,250	12,300	3,050	91	457	14,750	14,800	3,050	0	283
9,800	9,850	3,050	278	457	12,300	12,350	3,050	87	457	14,800	14,850	3,050	0	279
9,850	9,900	3,050	274	457	12,350	12,400	3,050	83	457	14,850	14,900	3,050	0	275
9,900	9,950	3,050	270	457	12,400	12,450	3,050	79	457	14,900	14,950	3,050	0	271
9,950	10,000	3,050	267	457	12,450	12,500	3,050	75	457	14,950	15,000	3,050	0	267

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:		
15,000	15,050	3,050	0	264	17,500	17,550	2,878	0	72	20,000	20,050	2,479	0	0
15,050	15,100	3,050	0	260	17,550	17,600	2,870	0	68	20,050	20,100	2,471	0	0
15,100	15,150	3,050	0	256	17,600	17,650	2,862	0	65	20,100	20,150	2,463	0	0
15,150	15,200	3,050	0	252	17,650	17,700	2,854	0	61	20,150	20,200	2,455	0	0
15,200	15,250	3,050	0	248	17,700	17,750	2,846	0	57	20,200	20,250	2,447	0	0
15,250	15,300	3,050	0	244	17,750	17,800	2,838	0	53	20,250	20,300	2,439	0	0
15,300	15,350	3,050	0	241	17,800	17,850	2,830	0	49	20,300	20,350	2,431	0	0
15,350	15,400	3,050	0	237	17,850	17,900	2,822	0	46	20,350	20,400	2,423	0	0
15,400	15,450	3,050	0	233	17,900	17,950	2,814	0	42	20,400	20,450	2,415	0	0
15,450	15,500	3,050	0	229	17,950	18,000	2,806	0	38	20,450	20,500	2,407	0	0
15,500	15,550	3,050	0	225	18,000	18,050	2,798	0	34	20,500	20,550	2,399	0	0
15,550	15,600	3,050	0	221	18,050	18,100	2,790	0	30	20,550	20,600	2,391	0	0
15,600	15,650	3,050	0	218	18,100	18,150	2,782	0	26	20,600	20,650	2,383	0	0
15,650	15,700	3,050	0	214	18,150	18,200	2,774	0	23	20,650	20,700	2,375	0	0
15,700	15,750	3,050	0	210	18,200	18,250	2,766	0	19	20,700	20,750	2,367	0	0
15,750	15,800	3,050	0	206	18,250	18,300	2,758	0	15	20,750	20,800	2,359	0	0
15,800	15,850	3,050	0	202	18,300	18,350	2,750	0	11	20,800	20,850	2,351	0	0
15,850	15,900	3,050	0	199	18,350	18,400	2,742	0	7	20,850	20,900	2,343	0	0
15,900	15,950	3,050	0	195	18,400	18,450	2,734	0	3	20,900	20,950	2,335	0	0
15,950	16,000	3,050	0	191	18,450	18,500	2,726	0	*	20,950	21,000	2,327	0	0
16,000	16,050	3,050	0	187	18,500	18,550	2,718	0	0	21,000	21,050	2,319	0	0
16,050	16,100	3,050	0	183	18,550	18,600	2,710	0	0	21,050	21,100	2,311	0	0
16,100	16,150	3,050	0	179	18,600	18,650	2,702	0	0	21,100	21,150	2,303	0	0
16,150	16,200	3,050	0	176	18,650	18,700	2,694	0	0	21,150	21,200	2,295	0	0
16,200	16,250	3,050	0	172	18,700	18,750	2,686	0	0	21,200	21,250	2,287	0	0
16,250	16,300	3,050	0	168	18,750	18,800	2,678	0	0	21,250	21,300	2,279	0	0
16,300	16,350	3,050	0	164	18,800	18,850	2,670	0	0	21,300	21,350	2,271	0	0
16,350	16,400	3,050	0	160	18,850	18,900	2,662	0	0	21,350	21,400	2,263	0	0
16,400	16,450	3,050	0	156	18,900	18,950	2,654	0	0	21,400	21,450	2,255	0	0
16,450	16,500	3,046	0	153	18,950	19,000	2,646	0	0	21,450	21,500	2,247	0	0
16,500	16,550	3,038	0	149	19,000	19,050	2,638	0	0	21,500	21,550	2,239	0	0
16,550	16,600	3,030	0	145	19,050	19,100	2,630	0	0	21,550	21,600	2,231	0	0
16,600	16,650	3,022	0	141	19,100	19,150	2,622	0	0	21,600	21,650	2,223	0	0
16,650	16,700	3,014	0	137	19,150	19,200	2,614	0	0	21,650	21,700	2,215	0	0
16,700	16,750	3,006	0	133	19,200	19,250	2,606	0	0	21,700	21,750	2,207	0	0
16,750	16,800	2,998	0	130	19,250	19,300	2,598	0	0	21,750	21,800	2,199	0	0
16,800	16,850	2,990	0	126	19,300	19,350	2,590	0	0	21,800	21,850	2,191	0	0
16,850	16,900	2,982	0	122	19,350	19,400	2,582	0	0	21,850	21,900	2,183	0	0
16,900	16,950	2,974	0	118	19,400	19,450	2,574	0	0	21,900	21,950	2,175	0	0
16,950	17,000	2,966	0	114	19,450	19,500	2,566	0	0	21,950	22,000	2,167	0	0
17,000	17,050	2,958	0	111	19,500	19,550	2,558	0	0	22,000	22,050	2,159	0	0
17,050	17,100	2,950	0	107	19,550	19,600	2,550	0	0	22,050	22,100	2,151	0	0
17,100	17,150	2,942	0	103	19,600	19,650	2,542	0	0	22,100	22,150	2,143	0	0
17,150	17,200	2,934	0	99	19,650	19,700	2,534	0	0	22,150	22,200	2,135	0	0
17,200	17,250	2,926	0	95	19,700	19,750	2,526	0	0	22,200	22,250	2,127	0	0
17,250	17,300	2,918	0	91	19,750	19,800	2,518	0	0	22,250	22,300	2,119	0	0
17,300	17,350	2,910	0	88	19,800	19,850	2,510	0	0	22,300	22,350	2,111	0	0
17,350	17,400	2,902	0	84	19,850	19,900	2,502	0	0	22,350	22,400	2,103	0	0
17,400	17,450	2,894	0	80	19,900	19,950	2,494	0	0	22,400	22,450	2,095	0	0
17,450	17,500	2,886	0	76	19,950	20,000	2,487	0	0	22,450	22,500	2,087	0	0

* If the amount you are looking up in **column c** is at least \$18,450 but less than \$18,470 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:		
22,500	22,550	2,079	0	0	25,000	25,050	1,680	0	0	27,500	27,550	1,280	0	0
22,550	22,600	2,071	0	0	25,050	25,100	1,672	0	0	27,550	27,600	1,272	0	0
22,600	22,650	2,063	0	0	25,100	25,150	1,664	0	0	27,600	27,650	1,264	0	0
22,650	22,700	2,055	0	0	25,150	25,200	1,656	0	0	27,650	27,700	1,256	0	0
22,700	22,750	2,047	0	0	25,200	25,250	1,648	0	0	27,700	27,750	1,248	0	0
22,750	22,800	2,039	0	0	25,250	25,300	1,640	0	0	27,750	27,800	1,240	0	0
22,800	22,850	2,031	0	0	25,300	25,350	1,632	0	0	27,800	27,850	1,232	0	0
22,850	22,900	2,023	0	0	25,350	25,400	1,624	0	0	27,850	27,900	1,224	0	0
22,900	22,950	2,015	0	0	25,400	25,450	1,616	0	0	27,900	27,950	1,216	0	0
22,950	23,000	2,007	0	0	25,450	25,500	1,608	0	0	27,950	28,000	1,208	0	0
23,000	23,050	1,999	0	0	25,500	25,550	1,600	0	0	28,000	28,050	1,200	0	0
23,050	23,100	1,991	0	0	25,550	25,600	1,592	0	0	28,050	28,100	1,192	0	0
23,100	23,150	1,983	0	0	25,600	25,650	1,584	0	0	28,100	28,150	1,184	0	0
23,150	23,200	1,975	0	0	25,650	25,700	1,576	0	0	28,150	28,200	1,176	0	0
23,200	23,250	1,967	0	0	25,700	25,750	1,568	0	0	28,200	28,250	1,168	0	0
23,250	23,300	1,959	0	0	25,750	25,800	1,560	0	0	28,250	28,300	1,160	0	0
23,300	23,350	1,951	0	0	25,800	25,850	1,552	0	0	28,300	28,350	1,152	0	0
23,350	23,400	1,943	0	0	25,850	25,900	1,544	0	0	28,350	28,400	1,144	0	0
23,400	23,450	1,935	0	0	25,900	25,950	1,536	0	0	28,400	28,450	1,136	0	0
23,450	23,500	1,927	0	0	25,950	26,000	1,528	0	0	28,450	28,500	1,128	0	0
23,500	23,550	1,919	0	0	26,000	26,050	1,520	0	0	28,500	28,550	1,120	0	0
23,550	23,600	1,911	0	0	26,050	26,100	1,512	0	0	28,550	28,600	1,112	0	0
23,600	23,650	1,903	0	0	26,100	26,150	1,504	0	0	28,600	28,650	1,104	0	0
23,650	23,700	1,895	0	0	26,150	26,200	1,496	0	0	28,650	28,700	1,096	0	0
23,700	23,750	1,887	0	0	26,200	26,250	1,488	0	0	28,700	28,750	1,088	0	0
23,750	23,800	1,879	0	0	26,250	26,300	1,480	0	0	28,750	28,800	1,080	0	0
23,800	23,850	1,871	0	0	26,300	26,350	1,472	0	0	28,800	28,850	1,072	0	0
23,850	23,900	1,863	0	0	26,350	26,400	1,464	0	0	28,850	28,900	1,064	0	0
23,900	23,950	1,855	0	0	26,400	26,450	1,456	0	0	28,900	28,950	1,056	0	0
23,950	24,000	1,847	0	0	26,450	26,500	1,448	0	0	28,950	29,000	1,048	0	0
24,000	24,050	1,839	0	0	26,500	26,550	1,440	0	0	29,000	29,050	1,040	0	0
24,050	24,100	1,831	0	0	26,550	26,600	1,432	0	0	29,050	29,100	1,032	0	0
24,100	24,150	1,823	0	0	26,600	26,650	1,424	0	0	29,100	29,150	1,024	0	0
24,150	24,200	1,815	0	0	26,650	26,700	1,416	0	0	29,150	29,200	1,016	0	0
24,200	24,250	1,807	0	0	26,700	26,750	1,408	0	0	29,200	29,250	1,008	0	0
24,250	24,300	1,799	0	0	26,750	26,800	1,400	0	0	29,250	29,300	1,000	0	0
24,300	24,350	1,791	0	0	26,800	26,850	1,392	0	0	29,300	29,350	992	0	0
24,350	24,400	1,783	0	0	26,850	26,900	1,384	0	0	29,350	29,400	984	0	0
24,400	24,450	1,775	0	0	26,900	26,950	1,376	0	0	29,400	29,450	976	0	0
24,450	24,500	1,767	0	0	26,950	27,000	1,368	0	0	29,450	29,500	968	0	0
24,500	24,550	1,759	0	0	27,000	27,050	1,360	0	0	29,500	29,550	960	0	0
24,550	24,600	1,751	0	0	27,050	27,100	1,352	0	0	29,550	29,600	952	0	0
24,600	24,650	1,743	0	0	27,100	27,150	1,344	0	0	29,600	29,650	944	0	0
24,650	24,700	1,735	0	0	27,150	27,200	1,336	0	0	29,650	29,700	936	0	0
24,700	24,750	1,727	0	0	27,200	27,250	1,328	0	0	29,700	29,750	928	0	0
24,750	24,800	1,719	0	0	27,250	27,300	1,320	0	0	29,750	29,800	920	0	0
24,800	24,850	1,711	0	0	27,300	27,350	1,312	0	0	29,800	29,850	912	0	0
24,850	24,900	1,703	0	0	27,350	27,400	1,304	0	0	29,850	29,900	904	0	0
24,900	24,950	1,695	0	0	27,400	27,450	1,296	0	0	29,900	29,950	896	0	0
24,950	25,000	1,688	0	0	27,450	27,500	1,288	0	0	29,950	30,000	889	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:		
30,000	30,050	881	0	0	32,500	32,550	481	0	0	35,000	35,050	82	0	0
30,050	30,100	873	0	0	32,550	32,600	473	0	0	35,050	35,100	74	0	0
30,100	30,150	865	0	0	32,600	32,650	465	0	0	35,100	35,150	66	0	0
30,150	30,200	857	0	0	32,650	32,700	457	0	0	35,150	35,200	58	0	0
30,200	30,250	849	0	0	32,700	32,750	449	0	0	35,200	35,250	50	0	0
30,250	30,300	841	0	0	32,750	32,800	441	0	0	35,250	35,300	42	0	0
30,300	30,350	833	0	0	32,800	32,850	433	0	0	35,300	35,350	34	0	0
30,350	30,400	825	0	0	32,850	32,900	425	0	0	35,350	35,400	26	0	0
30,400	30,450	817	0	0	32,900	32,950	417	0	0	35,400	35,450	18	0	0
30,450	30,500	809	0	0	32,950	33,000	409	0	0	35,450	35,500	10	0	0
30,500	30,550	801	0	0	33,000	33,050	401	0	0	35,500	35,550	**	0	0
30,550	30,600	793	0	0	33,050	33,100	393	0	0					
30,600	30,650	785	0	0	33,100	33,150	385	0	0					
30,650	30,700	777	0	0	33,150	33,200	377	0	0					
30,700	30,750	769	0	0	33,200	33,250	369	0	0					
30,750	30,800	761	0	0	33,250	33,300	361	0	0					
30,800	30,850	753	0	0	33,300	33,350	353	0	0					
30,850	30,900	745	0	0	33,350	33,400	345	0	0					
30,900	30,950	737	0	0	33,400	33,450	337	0	0					
30,950	31,000	729	0	0	33,450	33,500	329	0	0					
31,000	31,050	721	0	0	33,500	33,550	321	0	0					
31,050	31,100	713	0	0	33,550	33,600	313	0	0					
31,100	31,150	705	0	0	33,600	33,650	305	0	0					
31,150	31,200	697	0	0	33,650	33,700	297	0	0					
31,200	31,250	689	0	0	33,700	33,750	289	0	0					
31,250	31,300	681	0	0	33,750	33,800	281	0	0					
31,300	31,350	673	0	0	33,800	33,850	273	0	0					
31,350	31,400	665	0	0	33,850	33,900	265	0	0					
31,400	31,450	657	0	0	33,900	33,950	257	0	0					
31,450	31,500	649	0	0	33,950	34,000	249	0	0					
31,500	31,550	641	0	0	34,000	34,050	241	0	0					
31,550	31,600	633	0	0	34,050	34,100	233	0	0					
31,600	31,650	625	0	0	34,100	34,150	225	0	0					
31,650	31,700	617	0	0	34,150	34,200	217	0	0					
31,700	31,750	609	0	0	34,200	34,250	209	0	0					
31,750	31,800	601	0	0	34,250	34,300	201	0	0					
31,800	31,850	593	0	0	34,300	34,350	193	0	0					
31,850	31,900	585	0	0	34,350	34,400	185	0	0					
31,900	31,950	577	0	0	34,400	34,450	177	0	0					
31,950	32,000	569	0	0	34,450	34,500	169	0	0					
32,000	32,050	561	0	0	34,500	34,550	161	0	0					
32,050	32,100	553	0	0	34,550	34,600	153	0	0					
32,100	32,150	545	0	0	34,600	34,650	145	0	0					
32,150	32,200	537	0	0	34,650	34,700	137	0	0					
32,200	32,250	529	0	0	34,700	34,750	129	0	0					
32,250	32,300	521	0	0	34,750	34,800	121	0	0					
32,300	32,350	513	0	0	34,800	34,850	113	0	0					
32,350	32,400	505	0	0	34,850	34,900	105	0	0					
32,400	32,450	497	0	0	34,900	34,950	97	0	0					
32,450	32,500	489	0	0	34,950	35,000	90	0	0					

** If the amount you are looking up in **column a** is at least \$35,500 but less than \$35,535 your credit is \$3.00; above this amount you **cannot** take the credit.