



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 before January 1, 2015.

Who is eligible to claim this credit?

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

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

What is the amount of credit?

The amount of credit is equal to the greater of:

- 20% of the federal EIC that would have been allowed 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?

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

Eligibility verification

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

- are a parent of a minor child who does not reside with you,
- have a child support order payable through 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, 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 and were under age 18 on December 31. You are not required to include the child's social security number; however, leaving it 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.

(continued)

Line 10 – You cannot claim the noncustodial EIC if your investment income is more than \$3,300. 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-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 A or 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 8b; Form 1040A, line 38b; or Form 1040, line 64b, 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 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 _____
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 4361, or any other amounts exempt from self-employment tax.	
2a Enter any net farm profit (or loss) from federal Schedule F, line 34, and from farm partnership, federal Form 1065, Schedule K-1, box 14, code A*	2a _____
2b Enter any net profit (or loss) from federal Schedule C, line 31; 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 _____
* If you have any Schedule K-1 amounts, complete the appropriate line(s) of federal Schedule SE, Section A. Reduce the federal Schedule K-1 amounts as described in the federal <i>Partner's Instructions for Schedule K-1</i> .	
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, 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-201, line 66.

Submit Form IT-209 with your return.

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

Complete Schedule B only if you claimed a federal EIC.

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

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

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.

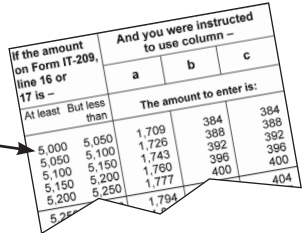
Worksheet C	
New York City earned income credit (NYC EIC)	
1	Amount of federal EIC claimed (from federal Form 1040EZ, line 8a, Form 1040A, line 38a, or Form 1040, line 64a)..... 1 _____
2	NYC EIC rate 5% (.05)..... 2 <u> .05 </u>
3	Allowable NYC EIC (<i>multiply line 1 by line 2</i>)... 3 _____
	<ul 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-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-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 _____

2013 Noncustodial EIC Table

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

1. To find the amount to enter, read down the *At least* and *But less than* columns and find the line that includes the amount from your Form IT-209, line 16 or 17.
2. Then, go to the column you were instructed to use and enter the amount from that column 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 –			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	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
1	50	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	461	461
1,050	1,100	366	82	82	3,550	3,600	1,216	273	273	6,050	6,100	2,066	465	465
1,100	1,150	383	86	86	3,600	3,650	1,233	277	277	6,100	6,150	2,083	469	469
1,150	1,200	400	90	90	3,650	3,700	1,250	281	281	6,150	6,200	2,100	472	472
1,200	1,250	417	94	94	3,700	3,750	1,267	285	285	6,200	6,250	2,117	476	476
1,250	1,300	434	98	98	3,750	3,800	1,284	289	289	6,250	6,300	2,134	480	480
1,300	1,350	451	101	101	3,800	3,850	1,301	293	293	6,300	6,350	2,151	484	484
1,350	1,400	468	105	105	3,850	3,900	1,318	296	296	6,350	6,400	2,168	487	487
1,400	1,450	485	109	109	3,900	3,950	1,335	300	300	6,400	6,450	2,185	487	487
1,450	1,500	502	113	113	3,950	4,000	1,352	304	304	6,450	6,500	2,202	487	487
1,500	1,550	519	117	117	4,000	4,050	1,369	308	308	6,500	6,550	2,219	487	487
1,550	1,600	536	120	120	4,050	4,100	1,386	312	312	6,550	6,600	2,236	487	487
1,600	1,650	553	124	124	4,100	4,150	1,403	316	316	6,600	6,650	2,253	487	487
1,650	1,700	570	128	128	4,150	4,200	1,420	319	319	6,650	6,700	2,270	487	487
1,700	1,750	587	132	132	4,200	4,250	1,437	323	323	6,700	6,750	2,287	487	487
1,750	1,800	604	136	136	4,250	4,300	1,454	327	327	6,750	6,800	2,304	487	487
1,800	1,850	621	140	140	4,300	4,350	1,471	331	331	6,800	6,850	2,321	487	487
1,850	1,900	638	143	143	4,350	4,400	1,488	335	335	6,850	6,900	2,338	487	487
1,900	1,950	655	147	147	4,400	4,450	1,505	339	339	6,900	6,950	2,355	487	487
1,950	2,000	672	151	151	4,450	4,500	1,522	342	342	6,950	7,000	2,372	487	487
2,000	2,050	689	155	155	4,500	4,550	1,539	346	346	7,000	7,050	2,389	487	487
2,050	2,100	706	159	159	4,550	4,600	1,556	350	350	7,050	7,100	2,406	487	487
2,100	2,150	723	163	163	4,600	4,650	1,573	354	354	7,100	7,150	2,423	487	487
2,150	2,200	740	166	166	4,650	4,700	1,590	358	358	7,150	7,200	2,440	487	487
2,200	2,250	757	170	170	4,700	4,750	1,607	361	361	7,200	7,250	2,457	487	487
2,250	2,300	774	174	174	4,750	4,800	1,624	365	365	7,250	7,300	2,474	487	487
2,300	2,350	791	178	178	4,800	4,850	1,641	369	369	7,300	7,350	2,491	487	487
2,350	2,400	808	182	182	4,850	4,900	1,658	373	373	7,350	7,400	2,508	487	487
2,400	2,450	825	186	186	4,900	4,950	1,675	377	377	7,400	7,450	2,525	487	487
2,450	2,500	842	189	189	4,950	5,000	1,692	381	381	7,450	7,500	2,542	487	487

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	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
7,500	7,550	2,559	487	487	10,000	10,050	3,250	330	487	12,500	12,550	3,250	139	487
7,550	7,600	2,576	487	487	10,050	10,100	3,250	326	487	12,550	12,600	3,250	135	487
7,600	7,650	2,593	487	487	10,100	10,150	3,250	322	487	12,600	12,650	3,250	131	487
7,650	7,700	2,610	487	487	10,150	10,200	3,250	319	487	12,650	12,700	3,250	127	487
7,700	7,750	2,627	487	487	10,200	10,250	3,250	315	487	12,700	12,750	3,250	124	487
7,750	7,800	2,644	487	487	10,250	10,300	3,250	311	487	12,750	12,800	3,250	120	487
7,800	7,850	2,661	487	487	10,300	10,350	3,250	307	487	12,800	12,850	3,250	116	487
7,850	7,900	2,678	487	487	10,350	10,400	3,250	303	487	12,850	12,900	3,250	112	487
7,900	7,950	2,695	487	487	10,400	10,450	3,250	299	487	12,900	12,950	3,250	108	487
7,950	8,000	2,712	487	487	10,450	10,500	3,250	296	487	12,950	13,000	3,250	104	487
8,000	8,050	2,729	483	487	10,500	10,550	3,250	292	487	13,000	13,050	3,250	101	487
8,050	8,100	2,746	479	487	10,550	10,600	3,250	288	487	13,050	13,100	3,250	97	487
8,100	8,150	2,763	475	487	10,600	10,650	3,250	284	487	13,100	13,150	3,250	93	487
8,150	8,200	2,780	472	487	10,650	10,700	3,250	280	487	13,150	13,200	3,250	89	487
8,200	8,250	2,797	468	487	10,700	10,750	3,250	277	487	13,200	13,250	3,250	85	487
8,250	8,300	2,814	464	487	10,750	10,800	3,250	273	487	13,250	13,300	3,250	81	487
8,300	8,350	2,831	460	487	10,800	10,850	3,250	269	487	13,300	13,350	3,250	78	487
8,350	8,400	2,848	456	487	10,850	10,900	3,250	265	487	13,350	13,400	3,250	74	482
8,400	8,450	2,865	452	487	10,900	10,950	3,250	261	487	13,400	13,450	3,250	70	479
8,450	8,500	2,882	449	487	10,950	11,000	3,250	257	487	13,450	13,500	3,250	66	475
8,500	8,550	2,899	445	487	11,000	11,050	3,250	254	487	13,500	13,550	3,250	62	471
8,550	8,600	2,916	441	487	11,050	11,100	3,250	250	487	13,550	13,600	3,250	59	467
8,600	8,650	2,933	437	487	11,100	11,150	3,250	246	487	13,600	13,650	3,250	55	463
8,650	8,700	2,950	433	487	11,150	11,200	3,250	242	487	13,650	13,700	3,250	51	459
8,700	8,750	2,967	430	487	11,200	11,250	3,250	238	487	13,700	13,750	3,250	47	456
8,750	8,800	2,984	426	487	11,250	11,300	3,250	234	487	13,750	13,800	3,250	43	452
8,800	8,850	3,001	422	487	11,300	11,350	3,250	231	487	13,800	13,850	3,250	39	448
8,850	8,900	3,018	418	487	11,350	11,400	3,250	227	487	13,850	13,900	3,250	36	444
8,900	8,950	3,035	414	487	11,400	11,450	3,250	223	487	13,900	13,950	3,250	32	440
8,950	9,000	3,052	410	487	11,450	11,500	3,250	219	487	13,950	14,000	3,250	28	436
9,000	9,050	3,069	407	487	11,500	11,550	3,250	215	487	14,000	14,050	3,250	24	433
9,050	9,100	3,086	403	487	11,550	11,600	3,250	212	487	14,050	14,100	3,250	20	429
9,100	9,150	3,103	399	487	11,600	11,650	3,250	208	487	14,100	14,150	3,250	16	425
9,150	9,200	3,120	395	487	11,650	11,700	3,250	204	487	14,150	14,200	3,250	13	421
9,200	9,250	3,137	391	487	11,700	11,750	3,250	200	487	14,200	14,250	3,250	9	417
9,250	9,300	3,154	387	487	11,750	11,800	3,250	196	487	14,250	14,300	3,250	5	413
9,300	9,350	3,171	384	487	11,800	11,850	3,250	192	487	14,300	14,350	3,250	*	410
9,350	9,400	3,188	380	487	11,850	11,900	3,250	189	487	14,350	14,400	3,250	0	406
9,400	9,450	3,205	376	487	11,900	11,950	3,250	185	487	14,400	14,450	3,250	0	402
9,450	9,500	3,222	372	487	11,950	12,000	3,250	181	487	14,450	14,500	3,250	0	398
9,500	9,550	3,239	368	487	12,000	12,050	3,250	177	487	14,500	14,550	3,250	0	394
9,550	9,600	3,250	365	487	12,050	12,100	3,250	173	487	14,550	14,600	3,250	0	391
9,600	9,650	3,250	361	487	12,100	12,150	3,250	169	487	14,600	14,650	3,250	0	387
9,650	9,700	3,250	357	487	12,150	12,200	3,250	166	487	14,650	14,700	3,250	0	383
9,700	9,750	3,250	353	487	12,200	12,250	3,250	162	487	14,700	14,750	3,250	0	379
9,750	9,800	3,250	349	487	12,250	12,300	3,250	158	487	14,750	14,800	3,250	0	375
9,800	9,850	3,250	345	487	12,300	12,350	3,250	154	487	14,800	14,850	3,250	0	371
9,850	9,900	3,250	342	487	12,350	12,400	3,250	150	487	14,850	14,900	3,250	0	368
9,900	9,950	3,250	338	487	12,400	12,450	3,250	146	487	14,900	14,950	3,250	0	364
9,950	10,000	3,250	334	487	12,450	12,500	3,250	143	487	14,950	15,000	3,250	0	360

* If the amount you are looking up in **column b** is at least \$14,300 but less than \$14,340, the amount to enter is \$2; 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	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
15,000	15,050	3,250	0	356	17,500	17,550	3,250	0	165	20,000	20,050	2,852	0	0
15,050	15,100	3,250	0	352	17,550	17,600	3,243	0	161	20,050	20,100	2,844	0	0
15,100	15,150	3,250	0	348	17,600	17,650	3,235	0	157	20,100	20,150	2,836	0	0
15,150	15,200	3,250	0	345	17,650	17,700	3,227	0	153	20,150	20,200	2,828	0	0
15,200	15,250	3,250	0	341	17,700	17,750	3,219	0	150	20,200	20,250	2,820	0	0
15,250	15,300	3,250	0	337	17,750	17,800	3,211	0	146	20,250	20,300	2,812	0	0
15,300	15,350	3,250	0	333	17,800	17,850	3,203	0	142	20,300	20,350	2,804	0	0
15,350	15,400	3,250	0	329	17,850	17,900	3,195	0	138	20,350	20,400	2,796	0	0
15,400	15,450	3,250	0	326	17,900	17,950	3,187	0	134	20,400	20,450	2,788	0	0
15,450	15,500	3,250	0	322	17,950	18,000	3,179	0	130	20,450	20,500	2,780	0	0
15,500	15,550	3,250	0	318	18,000	18,050	3,171	0	127	20,500	20,550	2,772	0	0
15,550	15,600	3,250	0	314	18,050	18,100	3,163	0	123	20,550	20,600	2,764	0	0
15,600	15,650	3,250	0	310	18,100	18,150	3,155	0	119	20,600	20,650	2,756	0	0
15,650	15,700	3,250	0	306	18,150	18,200	3,147	0	115	20,650	20,700	2,748	0	0
15,700	15,750	3,250	0	303	18,200	18,250	3,139	0	111	20,700	20,750	2,740	0	0
15,750	15,800	3,250	0	299	18,250	18,300	3,131	0	107	20,750	20,800	2,732	0	0
15,800	15,850	3,250	0	295	18,300	18,350	3,123	0	104	20,800	20,850	2,724	0	0
15,850	15,900	3,250	0	291	18,350	18,400	3,115	0	100	20,850	20,900	2,716	0	0
15,900	15,950	3,250	0	287	18,400	18,450	3,107	0	96	20,900	20,950	2,708	0	0
15,950	16,000	3,250	0	283	18,450	18,500	3,099	0	92	20,950	21,000	2,700	0	0
16,000	16,050	3,250	0	280	18,500	18,550	3,091	0	88	21,000	21,050	2,692	0	0
16,050	16,100	3,250	0	276	18,550	18,600	3,083	0	85	21,050	21,100	2,684	0	0
16,100	16,150	3,250	0	272	18,600	18,650	3,075	0	81	21,100	21,150	2,676	0	0
16,150	16,200	3,250	0	268	18,650	18,700	3,067	0	77	21,150	21,200	2,668	0	0
16,200	16,250	3,250	0	264	18,700	18,750	3,059	0	73	21,200	21,250	2,660	0	0
16,250	16,300	3,250	0	260	18,750	18,800	3,051	0	69	21,250	21,300	2,652	0	0
16,300	16,350	3,250	0	257	18,800	18,850	3,043	0	65	21,300	21,350	2,644	0	0
16,350	16,400	3,250	0	253	18,850	18,900	3,035	0	62	21,350	21,400	2,636	0	0
16,400	16,450	3,250	0	249	18,900	18,950	3,027	0	58	21,400	21,450	2,628	0	0
16,450	16,500	3,250	0	245	18,950	19,000	3,019	0	54	21,450	21,500	2,620	0	0
16,500	16,550	3,250	0	241	19,000	19,050	3,011	0	50	21,500	21,550	2,612	0	0
16,550	16,600	3,250	0	238	19,050	19,100	3,004	0	46	21,550	21,600	2,604	0	0
16,600	16,650	3,250	0	234	19,100	19,150	2,996	0	42	21,600	21,650	2,596	0	0
16,650	16,700	3,250	0	230	19,150	19,200	2,988	0	39	21,650	21,700	2,588	0	0
16,700	16,750	3,250	0	226	19,200	19,250	2,980	0	35	21,700	21,750	2,580	0	0
16,750	16,800	3,250	0	222	19,250	19,300	2,972	0	31	21,750	21,800	2,572	0	0
16,800	16,850	3,250	0	218	19,300	19,350	2,964	0	27	21,800	21,850	2,564	0	0
16,850	16,900	3,250	0	215	19,350	19,400	2,956	0	23	21,850	21,900	2,556	0	0
16,900	16,950	3,250	0	211	19,400	19,450	2,948	0	20	21,900	21,950	2,548	0	0
16,950	17,000	3,250	0	207	19,450	19,500	2,940	0	16	21,950	22,000	2,540	0	0
17,000	17,050	3,250	0	203	19,500	19,550	2,932	0	12	22,000	22,050	2,532	0	0
17,050	17,100	3,250	0	199	19,550	19,600	2,924	0	8	22,050	22,100	2,524	0	0
17,100	17,150	3,250	0	195	19,600	19,650	2,916	0	4	22,100	22,150	2,516	0	0
17,150	17,200	3,250	0	192	19,650	19,700	2,908	0	*	22,150	22,200	2,508	0	0
17,200	17,250	3,250	0	188	19,700	19,750	2,900	0	0	22,200	22,250	2,500	0	0
17,250	17,300	3,250	0	184	19,750	19,800	2,892	0	0	22,250	22,300	2,492	0	0
17,300	17,350	3,250	0	180	19,800	19,850	2,884	0	0	22,300	22,350	2,484	0	0
17,350	17,400	3,250	0	176	19,850	19,900	2,876	0	0	22,350	22,400	2,476	0	0
17,400	17,450	3,250	0	173	19,900	19,950	2,868	0	0	22,400	22,450	2,468	0	0
17,450	17,500	3,250	0	169	19,950	20,000	2,860	0	0	22,450	22,500	2,460	0	0

* If the amount you are looking up in column c is at least \$19,650 but less than \$19,680, the amount to enter is \$1; 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	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
22,500	22,550	2,452	0	0	25,000	25,050	2,053	0	0	27,500	27,550	1,653	0	0
22,550	22,600	2,444	0	0	25,050	25,100	2,045	0	0	27,550	27,600	1,645	0	0
22,600	22,650	2,436	0	0	25,100	25,150	2,037	0	0	27,600	27,650	1,637	0	0
22,650	22,700	2,428	0	0	25,150	25,200	2,029	0	0	27,650	27,700	1,629	0	0
22,700	22,750	2,420	0	0	25,200	25,250	2,021	0	0	27,700	27,750	1,621	0	0
22,750	22,800	2,412	0	0	25,250	25,300	2,013	0	0	27,750	27,800	1,613	0	0
22,800	22,850	2,404	0	0	25,300	25,350	2,005	0	0	27,800	27,850	1,605	0	0
22,850	22,900	2,396	0	0	25,350	25,400	1,997	0	0	27,850	27,900	1,597	0	0
22,900	22,950	2,388	0	0	25,400	25,450	1,989	0	0	27,900	27,950	1,589	0	0
22,950	23,000	2,380	0	0	25,450	25,500	1,981	0	0	27,950	28,000	1,581	0	0
23,000	23,050	2,372	0	0	25,500	25,550	1,973	0	0	28,000	28,050	1,573	0	0
23,050	23,100	2,364	0	0	25,550	25,600	1,965	0	0	28,050	28,100	1,565	0	0
23,100	23,150	2,356	0	0	25,600	25,650	1,957	0	0	28,100	28,150	1,557	0	0
23,150	23,200	2,348	0	0	25,650	25,700	1,949	0	0	28,150	28,200	1,549	0	0
23,200	23,250	2,340	0	0	25,700	25,750	1,941	0	0	28,200	28,250	1,541	0	0
23,250	23,300	2,332	0	0	25,750	25,800	1,933	0	0	28,250	28,300	1,533	0	0
23,300	23,350	2,324	0	0	25,800	25,850	1,925	0	0	28,300	28,350	1,525	0	0
23,350	23,400	2,316	0	0	25,850	25,900	1,917	0	0	28,350	28,400	1,517	0	0
23,400	23,450	2,308	0	0	25,900	25,950	1,909	0	0	28,400	28,450	1,509	0	0
23,450	23,500	2,300	0	0	25,950	26,000	1,901	0	0	28,450	28,500	1,501	0	0
23,500	23,550	2,292	0	0	26,000	26,050	1,893	0	0	28,500	28,550	1,493	0	0
23,550	23,600	2,284	0	0	26,050	26,100	1,885	0	0	28,550	28,600	1,485	0	0
23,600	23,650	2,276	0	0	26,100	26,150	1,877	0	0	28,600	28,650	1,477	0	0
23,650	23,700	2,268	0	0	26,150	26,200	1,869	0	0	28,650	28,700	1,469	0	0
23,700	23,750	2,260	0	0	26,200	26,250	1,861	0	0	28,700	28,750	1,461	0	0
23,750	23,800	2,252	0	0	26,250	26,300	1,853	0	0	28,750	28,800	1,453	0	0
23,800	23,850	2,244	0	0	26,300	26,350	1,845	0	0	28,800	28,850	1,445	0	0
23,850	23,900	2,236	0	0	26,350	26,400	1,837	0	0	28,850	28,900	1,437	0	0
23,900	23,950	2,228	0	0	26,400	26,450	1,829	0	0	28,900	28,950	1,429	0	0
23,950	24,000	2,220	0	0	26,450	26,500	1,821	0	0	28,950	29,000	1,421	0	0
24,000	24,050	2,212	0	0	26,500	26,550	1,813	0	0	29,000	29,050	1,413	0	0
24,050	24,100	2,205	0	0	26,550	26,600	1,805	0	0	29,050	29,100	1,406	0	0
24,100	24,150	2,197	0	0	26,600	26,650	1,797	0	0	29,100	29,150	1,398	0	0
24,150	24,200	2,189	0	0	26,650	26,700	1,789	0	0	29,150	29,200	1,390	0	0
24,200	24,250	2,181	0	0	26,700	26,750	1,781	0	0	29,200	29,250	1,382	0	0
24,250	24,300	2,173	0	0	26,750	26,800	1,773	0	0	29,250	29,300	1,374	0	0
24,300	24,350	2,165	0	0	26,800	26,850	1,765	0	0	29,300	29,350	1,366	0	0
24,350	24,400	2,157	0	0	26,850	26,900	1,757	0	0	29,350	29,400	1,358	0	0
24,400	24,450	2,149	0	0	26,900	26,950	1,749	0	0	29,400	29,450	1,350	0	0
24,450	24,500	2,141	0	0	26,950	27,000	1,741	0	0	29,450	29,500	1,342	0	0
24,500	24,550	2,133	0	0	27,000	27,050	1,733	0	0	29,500	29,550	1,334	0	0
24,550	24,600	2,125	0	0	27,050	27,100	1,725	0	0	29,550	29,600	1,326	0	0
24,600	24,650	2,117	0	0	27,100	27,150	1,717	0	0	29,600	29,650	1,318	0	0
24,650	24,700	2,109	0	0	27,150	27,200	1,709	0	0	29,650	29,700	1,310	0	0
24,700	24,750	2,101	0	0	27,200	27,250	1,701	0	0	29,700	29,750	1,302	0	0
24,750	24,800	2,093	0	0	27,250	27,300	1,693	0	0	29,750	29,800	1,294	0	0
24,800	24,850	2,085	0	0	27,300	27,350	1,685	0	0	29,800	29,850	1,286	0	0
24,850	24,900	2,077	0	0	27,350	27,400	1,677	0	0	29,850	29,900	1,278	0	0
24,900	24,950	2,069	0	0	27,400	27,450	1,669	0	0	29,900	29,950	1,270	0	0
24,950	25,000	2,061	0	0	27,450	27,500	1,661	0	0	29,950	30,000	1,262	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	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
30,000	30,050	1,254	0	0	32,750	32,800	814	0	0	35,500	35,550	375	0	0
30,050	30,100	1,246	0	0	32,800	32,850	806	0	0	35,550	35,600	367	0	0
30,100	30,150	1,238	0	0	32,850	32,900	798	0	0	35,600	35,650	359	0	0
30,150	30,200	1,230	0	0	32,900	32,950	790	0	0	35,650	35,700	351	0	0
30,200	30,250	1,222	0	0	32,950	33,000	782	0	0	35,700	35,750	343	0	0
30,250	30,300	1,214	0	0	33,000	33,050	774	0	0	35,750	35,800	335	0	0
30,300	30,350	1,206	0	0	33,050	33,100	766	0	0	35,800	35,850	327	0	0
30,350	30,400	1,198	0	0	33,100	33,150	758	0	0	35,850	35,900	319	0	0
30,400	30,450	1,190	0	0	33,150	33,200	750	0	0	35,900	35,950	311	0	0
30,450	30,500	1,182	0	0	33,200	33,250	742	0	0	35,950	36,000	303	0	0
30,500	30,550	1,174	0	0	33,250	33,300	734	0	0	36,000	36,050	295	0	0
30,550	30,600	1,166	0	0	33,300	33,350	726	0	0	36,050	36,100	287	0	0
30,600	30,650	1,158	0	0	33,350	33,400	718	0	0	36,100	36,150	279	0	0
30,650	30,700	1,150	0	0	33,400	33,450	710	0	0	36,150	36,200	271	0	0
30,700	30,750	1,142	0	0	33,450	33,500	702	0	0	36,200	36,250	263	0	0
30,750	30,800	1,134	0	0	33,500	33,550	694	0	0	36,250	36,300	255	0	0
30,800	30,850	1,126	0	0	33,550	33,600	686	0	0	36,300	36,350	247	0	0
30,850	30,900	1,118	0	0	33,600	33,650	678	0	0	36,350	36,400	239	0	0
30,900	30,950	1,110	0	0	33,650	33,700	670	0	0	36,400	36,450	231	0	0
30,950	31,000	1,102	0	0	33,700	33,750	662	0	0	36,450	36,500	223	0	0
31,000	31,050	1,094	0	0	33,750	33,800	654	0	0	36,500	36,550	215	0	0
31,050	31,100	1,086	0	0	33,800	33,850	646	0	0	36,550	36,600	207	0	0
31,100	31,150	1,078	0	0	33,850	33,900	638	0	0	36,600	36,650	199	0	0
31,150	31,200	1,070	0	0	33,900	33,950	630	0	0	36,650	36,700	191	0	0
31,200	31,250	1,062	0	0	33,950	34,000	622	0	0	36,700	36,750	183	0	0
31,250	31,300	1,054	0	0	34,000	34,050	614	0	0	36,750	36,800	175	0	0
31,300	31,350	1,046	0	0	34,050	34,100	607	0	0	36,800	36,850	167	0	0
31,350	31,400	1,038	0	0	34,100	34,150	599	0	0	36,850	36,900	159	0	0
31,400	31,450	1,030	0	0	34,150	34,200	591	0	0	36,900	36,950	151	0	0
31,450	31,500	1,022	0	0	34,200	34,250	583	0	0	36,950	37,000	143	0	0
31,500	31,550	1,014	0	0	34,250	34,300	575	0	0	37,000	37,050	135	0	0
31,550	31,600	1,006	0	0	34,300	34,350	567	0	0	37,050	37,100	127	0	0
31,600	31,650	998	0	0	34,350	34,400	559	0	0	37,100	37,150	119	0	0
31,650	31,700	990	0	0	34,400	34,450	551	0	0	37,150	37,200	111	0	0
31,700	31,750	982	0	0	34,450	34,500	543	0	0	37,200	37,250	103	0	0
31,750	31,800	974	0	0	34,500	34,550	535	0	0	37,250	37,300	95	0	0
31,800	31,850	966	0	0	34,550	34,600	527	0	0	37,300	37,350	87	0	0
31,850	31,900	958	0	0	34,600	34,650	519	0	0	37,350	37,400	79	0	0
31,900	31,950	950	0	0	34,650	34,700	511	0	0	37,400	37,450	71	0	0
31,950	32,000	942	0	0	34,700	34,750	503	0	0	37,450	37,500	63	0	0
32,000	32,050	934	0	0	34,750	34,800	495	0	0	37,500	37,550	55	0	0
32,050	32,100	926	0	0	34,800	34,850	487	0	0	37,550	37,600	47	0	0
32,100	32,150	918	0	0	34,850	34,900	479	0	0	37,600	37,650	39	0	0
32,150	32,200	910	0	0	34,900	34,950	471	0	0	37,650	37,700	31	0	0
32,200	32,250	902	0	0	34,950	35,000	463	0	0	37,700	37,750	23	0	0
32,250	32,300	894	0	0	35,000	35,050	455	0	0	37,750	37,800	15	0	0
32,300	32,350	886	0	0	35,050	35,100	447	0	0	37,800	37,850	7	0	0
32,350	32,400	878	0	0	35,100	35,150	439	0	0	37,850	37,900	*	0	0
32,400	32,450	870	0	0	35,150	35,200	431	0	0					
32,450	32,500	862	0	0	35,200	35,250	423	0	0					
32,500	32,550	854	0	0	35,250	35,300	415	0	0					
32,550	32,600	846	0	0	35,300	35,350	407	0	0					
32,600	32,650	838	0	0	35,350	35,400	399	0	0					
32,650	32,700	830	0	0	35,400	35,450	391	0	0					
32,700	32,750	822	0	0	35,450	35,500	383	0	0					

* If the amount you are looking up in **column a** is at least \$37,850 but less than \$37,870, the amount to enter is \$2; above this amount you **cannot** take the credit.