



Instructions for Form IT-209

Claim for Noncustodial Parent New York State Earned Income Credit

IT-209-I

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.

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 New York State 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 \otimes *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 a New York State 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, including each child's name and suffix (for example, Jr., Sr., III), for up to three children who did not reside with you and were under age 18 on December 31. Each of your qualifying children must have a correct and valid social security number (SSN) by the due date of the return (including extensions).

Line 7 – For the federal EIC, the Social Security Administration must issue a valid 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.

In addition, to be eligible to claim the New York State and New York City noncustodial EIC, you must have a valid SSN by the due date of the return (including extensions). If not, you may not file late or amend your return for purposes of claiming this credit.

(continued)

Line 10 – You cannot claim the noncustodial EIC if your investment income is more than \$3,500. For most people, investment income is the **total amount** of the following:

- taxable interest income (from federal Form 1040, line 2b);
- tax-exempt interest income (from federal Form 1040, line 2a);
- ordinary dividends income (from federal Form 1040, line 3b);
- and**
- capital gains net income from Form 1040, Schedule 1, 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(s) W-2, box 12, with code Q, 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:

- received a taxable scholarship or fellowship grant that was not reported on a federal Form W-2;
- were paid an amount as an inmate in a penal institution for work;
- received an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (this amount may be shown on your federal Form W-2, box 11); or
- received a Medicaid waiver payment that you excluded on your federal return,

enter the total of those amounts 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 34 – In the spaces provided, list the information, including each child’s name and suffix (for example, Jr., Sr., III), for up to three of the same children you claimed on your federal Schedule EIC.

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 Ⓒ, *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 Ⓓ, *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)

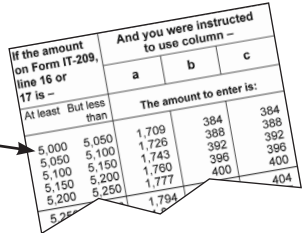
1	Amount of federal EIC claimed (from federal Form 1040, line 17a)	1	_____
2	NYC EIC rate 5% (.05)	2	_____ .05
3	Allowable NYC EIC (<i>multiply line 1 by line 2</i>)... ..	3	_____
	• If your filing status is Ⓒ, <i>Married filing separate return</i> , also complete line 4 below.		
	• Part-year NYC residents 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 Ⓒ, <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	_____
	• 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	_____

2018 Noncustodial EIC Table

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

- 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.
- 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	488	488
1,400	1,450	485	109	109	3,900	3,950	1,335	300	300	6,400	6,450	2,185	492	492
1,450	1,500	502	113	113	3,950	4,000	1,352	304	304	6,450	6,500	2,202	495	495
1,500	1,550	519	117	117	4,000	4,050	1,369	308	308	6,500	6,550	2,219	499	499
1,550	1,600	536	120	120	4,050	4,100	1,386	312	312	6,550	6,600	2,236	503	503
1,600	1,650	553	124	124	4,100	4,150	1,403	316	316	6,600	6,650	2,253	507	507
1,650	1,700	570	128	128	4,150	4,200	1,420	319	319	6,650	6,700	2,270	511	511
1,700	1,750	587	132	132	4,200	4,250	1,437	323	323	6,700	6,750	2,287	514	514
1,750	1,800	604	136	136	4,250	4,300	1,454	327	327	6,750	6,800	2,304	519	519
1,800	1,850	621	140	140	4,300	4,350	1,471	331	331	6,800	6,850	2,321	519	519
1,850	1,900	638	143	143	4,350	4,400	1,488	335	335	6,850	6,900	2,338	519	519
1,900	1,950	655	147	147	4,400	4,450	1,505	339	339	6,900	6,950	2,355	519	519
1,950	2,000	672	151	151	4,450	4,500	1,522	342	342	6,950	7,000	2,372	519	519
2,000	2,050	689	155	155	4,500	4,550	1,539	346	346	7,000	7,050	2,389	519	519
2,050	2,100	706	159	159	4,550	4,600	1,556	350	350	7,050	7,100	2,406	519	519
2,100	2,150	723	163	163	4,600	4,650	1,573	354	354	7,100	7,150	2,423	519	519
2,150	2,200	740	166	166	4,650	4,700	1,590	358	358	7,150	7,200	2,440	519	519
2,200	2,250	757	170	170	4,700	4,750	1,607	361	361	7,200	7,250	2,457	519	519
2,250	2,300	774	174	174	4,750	4,800	1,624	365	365	7,250	7,300	2,474	519	519
2,300	2,350	791	178	178	4,800	4,850	1,641	369	369	7,300	7,350	2,491	519	519
2,350	2,400	808	182	182	4,850	4,900	1,658	373	373	7,350	7,400	2,508	519	519
2,400	2,450	825	186	186	4,900	4,950	1,675	377	377	7,400	7,450	2,525	519	519
2,450	2,500	842	189	189	4,950	5,000	1,692	381	381	7,450	7,500	2,542	519	519

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	519	519	10,000	10,050	3,409	401	519	12,500	12,550	3,461	210	519
7,550	7,600	2,576	519	519	10,050	10,100	3,426	397	519	12,550	12,600	3,461	206	519
7,600	7,650	2,593	519	519	10,100	10,150	3,443	394	519	12,600	12,650	3,461	202	519
7,650	7,700	2,610	519	519	10,150	10,200	3,461	390	519	12,650	12,700	3,461	199	519
7,700	7,750	2,627	519	519	10,200	10,250	3,461	386	519	12,700	12,750	3,461	195	519
7,750	7,800	2,644	519	519	10,250	10,300	3,461	382	519	12,750	12,800	3,461	191	519
7,800	7,850	2,661	519	519	10,300	10,350	3,461	378	519	12,800	12,850	3,461	187	519
7,850	7,900	2,678	519	519	10,350	10,400	3,461	374	519	12,850	12,900	3,461	183	519
7,900	7,950	2,695	519	519	10,400	10,450	3,461	371	519	12,900	12,950	3,461	179	519
7,950	8,000	2,712	519	519	10,450	10,500	3,461	367	519	12,950	13,000	3,461	176	519
8,000	8,050	2,729	519	519	10,500	10,550	3,461	363	519	13,000	13,050	3,461	172	519
8,050	8,100	2,746	519	519	10,550	10,600	3,461	359	519	13,050	13,100	3,461	168	519
8,100	8,150	2,763	519	519	10,600	10,650	3,461	355	519	13,100	13,150	3,461	164	519
8,150	8,200	2,780	519	519	10,650	10,700	3,461	352	519	13,150	13,200	3,461	160	519
8,200	8,250	2,797	519	519	10,700	10,750	3,461	348	519	13,200	13,250	3,461	156	519
8,250	8,300	2,814	519	519	10,750	10,800	3,461	344	519	13,250	13,300	3,461	153	519
8,300	8,350	2,831	519	519	10,800	10,850	3,461	340	519	13,300	13,350	3,461	149	519
8,350	8,400	2,848	519	519	10,850	10,900	3,461	336	519	13,350	13,400	3,461	145	519
8,400	8,450	2,865	519	519	10,900	10,950	3,461	332	519	13,400	13,450	3,461	141	519
8,450	8,500	2,882	519	519	10,950	11,000	3,461	329	519	13,450	13,500	3,461	137	519
8,500	8,550	2,899	516	519	11,000	11,050	3,461	325	519	13,500	13,550	3,461	133	519
8,550	8,600	2,916	512	519	11,050	11,100	3,461	321	519	13,550	13,600	3,461	130	519
8,600	8,650	2,933	508	519	11,100	11,150	3,461	317	519	13,600	13,650	3,461	126	519
8,650	8,700	2,950	505	519	11,150	11,200	3,461	313	519	13,650	13,700	3,461	122	519
8,700	8,750	2,967	501	519	11,200	11,250	3,461	309	519	13,700	13,750	3,461	118	519
8,750	8,800	2,984	497	519	11,250	11,300	3,461	306	519	13,750	13,800	3,461	114	519
8,800	8,850	3,001	493	519	11,300	11,350	3,461	302	519	13,800	13,850	3,461	111	519
8,850	8,900	3,018	489	519	11,350	11,400	3,461	298	519	13,850	13,900	3,461	107	519
8,900	8,950	3,035	485	519	11,400	11,450	3,461	294	519	13,900	13,950	3,461	103	519
8,950	9,000	3,052	482	519	11,450	11,500	3,461	290	519	13,950	14,000	3,461	99	519
9,000	9,050	3,069	478	519	11,500	11,550	3,461	286	519	14,000	14,050	3,461	95	519
9,050	9,100	3,086	474	519	11,550	11,600	3,461	283	519	14,050	14,100	3,461	91	519
9,100	9,150	3,103	470	519	11,600	11,650	3,461	279	519	14,100	14,150	3,461	88	519
9,150	9,200	3,120	466	519	11,650	11,700	3,461	275	519	14,150	14,200	3,461	84	519
9,200	9,250	3,137	462	519	11,700	11,750	3,461	271	519	14,200	14,250	3,461	80	514
9,250	9,300	3,154	459	519	11,750	11,800	3,461	267	519	14,250	14,300	3,461	76	511
9,300	9,350	3,171	455	519	11,800	11,850	3,461	264	519	14,300	14,350	3,461	72	507
9,350	9,400	3,188	451	519	11,850	11,900	3,461	260	519	14,350	14,400	3,461	68	503
9,400	9,450	3,205	447	519	11,900	11,950	3,461	256	519	14,400	14,450	3,461	65	499
9,450	9,500	3,222	443	519	11,950	12,000	3,461	252	519	14,450	14,500	3,461	61	495
9,500	9,550	3,239	439	519	12,000	12,050	3,461	248	519	14,500	14,550	3,461	57	492
9,550	9,600	3,256	436	519	12,050	12,100	3,461	244	519	14,550	14,600	3,461	53	488
9,600	9,650	3,273	432	519	12,100	12,150	3,461	241	519	14,600	14,650	3,461	49	484
9,650	9,700	3,290	428	519	12,150	12,200	3,461	237	519	14,650	14,700	3,461	46	480
9,700	9,750	3,307	424	519	12,200	12,250	3,461	233	519	14,700	14,750	3,461	42	476
9,750	9,800	3,324	420	519	12,250	12,300	3,461	229	519	14,750	14,800	3,461	38	472
9,800	9,850	3,341	417	519	12,300	12,350	3,461	225	519	14,800	14,850	3,461	34	469
9,850	9,900	3,358	413	519	12,350	12,400	3,461	221	519	14,850	14,900	3,461	30	465
9,900	9,950	3,375	409	519	12,400	12,450	3,461	218	519	14,900	14,950	3,461	26	461
9,950	10,000	3,392	405	519	12,450	12,500	3,461	214	519	14,950	15,000	3,461	23	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	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	3,461	19	453	17,500	17,550	3,461	0	262	20,000	20,050	3,243	0	71
15,050	15,100	3,461	15	449	17,550	17,600	3,461	0	258	20,050	20,100	3,235	0	67
15,100	15,150	3,461	11	446	17,600	17,650	3,461	0	254	20,100	20,150	3,227	0	63
15,150	15,200	3,461	7	442	17,650	17,700	3,461	0	251	20,150	20,200	3,219	0	59
15,200	15,250	3,461	3	438	17,700	17,750	3,461	0	247	20,200	20,250	3,211	0	55
15,250	15,300	3,461	*	434	17,750	17,800	3,461	0	243	20,250	20,300	3,203	0	52
15,300	15,350	3,461	0	430	17,800	17,850	3,461	0	239	20,300	20,350	3,195	0	48
15,350	15,400	3,461	0	426	17,850	17,900	3,461	0	235	20,350	20,400	3,187	0	44
15,400	15,450	3,461	0	423	17,900	17,950	3,461	0	231	20,400	20,450	3,179	0	40
15,450	15,500	3,461	0	419	17,950	18,000	3,461	0	228	20,450	20,500	3,171	0	36
15,500	15,550	3,461	0	415	18,000	18,050	3,461	0	224	20,500	20,550	3,163	0	33
15,550	15,600	3,461	0	411	18,050	18,100	3,461	0	220	20,550	20,600	3,155	0	29
15,600	15,650	3,461	0	407	18,100	18,150	3,461	0	216	20,600	20,650	3,147	0	25
15,650	15,700	3,461	0	404	18,150	18,200	3,461	0	212	20,650	20,700	3,139	0	21
15,700	15,750	3,461	0	400	18,200	18,250	3,461	0	208	20,700	20,750	3,131	0	17
15,750	15,800	3,461	0	396	18,250	18,300	3,461	0	205	20,750	20,800	3,123	0	13
15,800	15,850	3,461	0	392	18,300	18,350	3,461	0	201	20,800	20,850	3,115	0	10
15,850	15,900	3,461	0	388	18,350	18,400	3,461	0	197	20,850	20,900	3,107	0	6
15,900	15,950	3,461	0	384	18,400	18,450	3,461	0	193	20,900	20,950	3,099	0	*
15,950	16,000	3,461	0	381	18,450	18,500	3,461	0	189	20,950	21,000	3,091	0	0
16,000	16,050	3,461	0	377	18,500	18,550	3,461	0	186	21,000	21,050	3,083	0	0
16,050	16,100	3,461	0	373	18,550	18,600	3,461	0	182	21,050	21,100	3,075	0	0
16,100	16,150	3,461	0	369	18,600	18,650	3,461	0	178	21,100	21,150	3,067	0	0
16,150	16,200	3,461	0	365	18,650	18,700	3,461	0	174	21,150	21,200	3,059	0	0
16,200	16,250	3,461	0	361	18,700	18,750	3,451	0	170	21,200	21,250	3,051	0	0
16,250	16,300	3,461	0	358	18,750	18,800	3,443	0	166	21,250	21,300	3,043	0	0
16,300	16,350	3,461	0	354	18,800	18,850	3,435	0	163	21,300	21,350	3,035	0	0
16,350	16,400	3,461	0	350	18,850	18,900	3,427	0	159	21,350	21,400	3,027	0	0
16,400	16,450	3,461	0	346	18,900	18,950	3,419	0	155	21,400	21,450	3,019	0	0
16,450	16,500	3,461	0	342	18,950	19,000	3,411	0	151	21,450	21,500	3,011	0	0
16,500	16,550	3,461	0	339	19,000	19,050	3,403	0	147	21,500	21,550	3,003	0	0
16,550	16,600	3,461	0	335	19,050	19,100	3,395	0	143	21,550	21,600	2,995	0	0
16,600	16,650	3,461	0	331	19,100	19,150	3,387	0	140	21,600	21,650	2,987	0	0
16,650	16,700	3,461	0	327	19,150	19,200	3,379	0	136	21,650	21,700	2,979	0	0
16,700	16,750	3,461	0	323	19,200	19,250	3,371	0	132	21,700	21,750	2,971	0	0
16,750	16,800	3,461	0	319	19,250	19,300	3,363	0	128	21,750	21,800	2,963	0	0
16,800	16,850	3,461	0	316	19,300	19,350	3,355	0	124	21,800	21,850	2,955	0	0
16,850	16,900	3,461	0	312	19,350	19,400	3,347	0	120	21,850	21,900	2,947	0	0
16,900	16,950	3,461	0	308	19,400	19,450	3,339	0	117	21,900	21,950	2,939	0	0
16,950	17,000	3,461	0	304	19,450	19,500	3,331	0	113	21,950	22,000	2,931	0	0
17,000	17,050	3,461	0	300	19,500	19,550	3,323	0	109	22,000	22,050	2,923	0	0
17,050	17,100	3,461	0	296	19,550	19,600	3,315	0	105	22,050	22,100	2,915	0	0
17,100	17,150	3,461	0	293	19,600	19,650	3,307	0	101	22,100	22,150	2,907	0	0
17,150	17,200	3,461	0	289	19,650	19,700	3,299	0	98	22,150	22,200	2,900	0	0
17,200	17,250	3,461	0	285	19,700	19,750	3,291	0	94	22,200	22,250	2,892	0	0
17,250	17,300	3,461	0	281	19,750	19,800	3,283	0	90	22,250	22,300	2,884	0	0
17,300	17,350	3,461	0	277	19,800	19,850	3,275	0	86	22,300	22,350	2,876	0	0
17,350	17,400	3,461	0	273	19,850	19,900	3,267	0	82	22,350	22,400	2,868	0	0
17,400	17,450	3,461	0	270	19,900	19,950	3,259	0	78	22,400	22,450	2,860	0	0
17,450	17,500	3,461	0	266	19,950	20,000	3,251	0	75	22,450	22,500	2,852	0	0

* If the amount you are looking up in **column b** is at least \$15,250 but less than \$15,270, the amount to enter is \$1; above this amount you **cannot** take the credit.

* If the amount you are looking up in **column c** is at least \$20,900 but less than \$20,950, 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:		
22,500	22,550	2,844	0	0	25,250	25,300	2,404	0	0	28,000	28,050	1,965	0	0
22,550	22,600	2,836	0	0	25,300	25,350	2,396	0	0	28,050	28,100	1,957	0	0
22,600	22,650	2,828	0	0	25,350	25,400	2,388	0	0	28,100	28,150	1,949	0	0
22,650	22,700	2,820	0	0	25,400	25,450	2,380	0	0	28,150	28,200	1,941	0	0
22,700	22,750	2,812	0	0	25,450	25,500	2,372	0	0	28,200	28,250	1,933	0	0
22,750	22,800	2,804	0	0	25,500	25,550	2,364	0	0	28,250	28,300	1,925	0	0
22,800	22,850	2,796	0	0	25,550	25,600	2,356	0	0	28,300	28,350	1,917	0	0
22,850	22,900	2,788	0	0	25,600	25,650	2,348	0	0	28,350	28,400	1,909	0	0
22,900	22,950	2,780	0	0	25,650	25,700	2,340	0	0	28,400	28,450	1,901	0	0
22,950	23,000	2,772	0	0	25,700	25,750	2,332	0	0	28,450	28,500	1,893	0	0
23,000	23,050	2,764	0	0	25,750	25,800	2,324	0	0	28,500	28,550	1,885	0	0
23,050	23,100	2,756	0	0	25,800	25,850	2,316	0	0	28,550	28,600	1,877	0	0
23,100	23,150	2,748	0	0	25,850	25,900	2,308	0	0	28,600	28,650	1,869	0	0
23,150	23,200	2,740	0	0	25,900	25,950	2,300	0	0	28,650	28,700	1,861	0	0
23,200	23,250	2,732	0	0	25,950	26,000	2,292	0	0	28,700	28,750	1,853	0	0
23,250	23,300	2,724	0	0	26,000	26,050	2,284	0	0	28,750	28,800	1,845	0	0
23,300	23,350	2,716	0	0	26,050	26,100	2,276	0	0	28,800	28,850	1,837	0	0
23,350	23,400	2,708	0	0	26,100	26,150	2,268	0	0	28,850	28,900	1,829	0	0
23,400	23,450	2,700	0	0	26,150	26,200	2,260	0	0	28,900	28,950	1,821	0	0
23,450	23,500	2,692	0	0	26,200	26,250	2,252	0	0	28,950	29,000	1,813	0	0
23,500	23,550	2,684	0	0	26,250	26,300	2,244	0	0	29,000	29,050	1,805	0	0
23,550	23,600	2,676	0	0	26,300	26,350	2,236	0	0	29,050	29,100	1,797	0	0
23,600	23,650	2,668	0	0	26,350	26,400	2,228	0	0	29,100	29,150	1,789	0	0
23,650	23,700	2,660	0	0	26,400	26,450	2,220	0	0	29,150	29,200	1,781	0	0
23,700	23,750	2,652	0	0	26,450	26,500	2,212	0	0	29,200	29,250	1,773	0	0
23,750	23,800	2,644	0	0	26,500	26,550	2,204	0	0	29,250	29,300	1,765	0	0
23,800	23,850	2,636	0	0	26,550	26,600	2,196	0	0	29,300	29,350	1,757	0	0
23,850	23,900	2,628	0	0	26,600	26,650	2,188	0	0	29,350	29,400	1,749	0	0
23,900	23,950	2,620	0	0	26,650	26,700	2,180	0	0	29,400	29,450	1,741	0	0
23,950	24,000	2,612	0	0	26,700	26,750	2,172	0	0	29,450	29,500	1,733	0	0
24,000	24,050	2,604	0	0	26,750	26,800	2,164	0	0	29,500	29,550	1,725	0	0
24,050	24,100	2,596	0	0	26,800	26,850	2,156	0	0	29,550	29,600	1,717	0	0
24,100	24,150	2,588	0	0	26,850	26,900	2,148	0	0	29,600	29,650	1,709	0	0
24,150	24,200	2,580	0	0	26,900	26,950	2,140	0	0	29,650	29,700	1,701	0	0
24,200	24,250	2,572	0	0	26,950	27,000	2,132	0	0	29,700	29,750	1,693	0	0
24,250	24,300	2,564	0	0	27,000	27,050	2,124	0	0	29,750	29,800	1,685	0	0
24,300	24,350	2,556	0	0	27,050	27,100	2,116	0	0	29,800	29,850	1,677	0	0
24,350	24,400	2,548	0	0	27,100	27,150	2,108	0	0	29,850	29,900	1,669	0	0
24,400	24,450	2,540	0	0	27,150	27,200	2,101	0	0	29,900	29,950	1,661	0	0
24,450	24,500	2,532	0	0	27,200	27,250	2,093	0	0	29,950	30,000	1,653	0	0
24,500	24,550	2,524	0	0	27,250	27,300	2,085	0	0	30,000	30,050	1,645	0	0
24,550	24,600	2,516	0	0	27,300	27,350	2,077	0	0	30,050	30,100	1,637	0	0
24,600	24,650	2,508	0	0	27,350	27,400	2,069	0	0	30,100	30,150	1,629	0	0
24,650	24,700	2,500	0	0	27,400	27,450	2,061	0	0	30,150	30,200	1,621	0	0
24,700	24,750	2,492	0	0	27,450	27,500	2,053	0	0	30,200	30,250	1,613	0	0
24,750	24,800	2,484	0	0	27,500	27,550	2,045	0	0	30,250	30,300	1,605	0	0
24,800	24,850	2,476	0	0	27,550	27,600	2,037	0	0	30,300	30,350	1,597	0	0
24,850	24,900	2,468	0	0	27,600	27,650	2,029	0	0	30,350	30,400	1,589	0	0
24,900	24,950	2,460	0	0	27,650	27,700	2,021	0	0	30,400	30,450	1,581	0	0
24,950	25,000	2,452	0	0	27,700	27,750	2,013	0	0	30,450	30,500	1,573	0	0
25,000	25,050	2,444	0	0	27,750	27,800	2,005	0	0	30,500	30,550	1,565	0	0
25,050	25,100	2,436	0	0	27,800	27,850	1,997	0	0	30,550	30,600	1,557	0	0
25,100	25,150	2,428	0	0	27,850	27,900	1,989	0	0	30,600	30,650	1,549	0	0
25,150	25,200	2,420	0	0	27,900	27,950	1,981	0	0	30,650	30,700	1,541	0	0
25,200	25,250	2,412	0	0	27,950	28,000	1,973	0	0	30,700	30,750	1,533	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:		
30,750	30,800	1,525	0	0	34,000	34,050	1,006	0	0	37,250	37,300	487	0	0
30,800	30,850	1,517	0	0	34,050	34,100	998	0	0	37,300	37,350	479	0	0
30,850	30,900	1,509	0	0	34,100	34,150	990	0	0	37,350	37,400	471	0	0
30,900	30,950	1,501	0	0	34,150	34,200	982	0	0	37,400	37,450	463	0	0
30,950	31,000	1,493	0	0	34,200	34,250	974	0	0	37,450	37,500	455	0	0
31,000	31,050	1,485	0	0	34,250	34,300	966	0	0	37,500	37,550	447	0	0
31,050	31,100	1,477	0	0	34,300	34,350	958	0	0	37,550	37,600	439	0	0
31,100	31,150	1,469	0	0	34,350	34,400	950	0	0	37,600	37,650	431	0	0
31,150	31,200	1,461	0	0	34,400	34,450	942	0	0	37,650	37,700	423	0	0
31,200	31,250	1,453	0	0	34,450	34,500	934	0	0	37,700	37,750	415	0	0
31,250	31,300	1,445	0	0	34,500	34,550	926	0	0	37,750	37,800	407	0	0
31,300	31,350	1,437	0	0	34,550	34,600	918	0	0	37,800	37,850	399	0	0
31,350	31,400	1,429	0	0	34,600	34,650	910	0	0	37,850	37,900	391	0	0
31,400	31,450	1,421	0	0	34,650	34,700	902	0	0	37,900	37,950	383	0	0
31,450	31,500	1,413	0	0	34,700	34,750	894	0	0	37,950	38,000	375	0	0
31,500	31,550	1,405	0	0	34,750	34,800	886	0	0	38,000	38,050	367	0	0
31,550	31,600	1,397	0	0	34,800	34,850	878	0	0	38,050	38,100	359	0	0
31,600	31,650	1,389	0	0	34,850	34,900	870	0	0	38,100	38,150	351	0	0
31,650	31,700	1,381	0	0	34,900	34,950	862	0	0	38,150	38,200	343	0	0
31,700	31,750	1,373	0	0	34,950	35,000	854	0	0	38,200	38,250	335	0	0
31,750	31,800	1,365	0	0	35,000	35,050	846	0	0	38,250	38,300	327	0	0
31,800	31,850	1,357	0	0	35,050	35,100	838	0	0	38,300	38,350	319	0	0
31,850	31,900	1,349	0	0	35,100	35,150	830	0	0	38,350	38,400	311	0	0
31,900	31,950	1,341	0	0	35,150	35,200	822	0	0	38,400	38,450	303	0	0
31,950	32,000	1,333	0	0	35,200	35,250	814	0	0	38,450	38,500	295	0	0
32,000	32,050	1,325	0	0	35,250	35,300	806	0	0	38,500	38,550	287	0	0
32,050	32,100	1,317	0	0	35,300	35,350	798	0	0	38,550	38,600	279	0	0
32,100	32,150	1,309	0	0	35,350	35,400	790	0	0	38,600	38,650	271	0	0
32,150	32,200	1,302	0	0	35,400	35,450	782	0	0	38,650	38,700	263	0	0
32,200	32,250	1,294	0	0	35,450	35,500	774	0	0	38,700	38,750	255	0	0
32,250	32,300	1,286	0	0	35,500	35,550	766	0	0	38,750	38,800	247	0	0
32,300	32,350	1,278	0	0	35,550	35,600	758	0	0	38,800	38,850	239	0	0
32,350	32,400	1,270	0	0	35,600	35,650	750	0	0	38,850	38,900	231	0	0
32,400	32,450	1,262	0	0	35,650	35,700	742	0	0	38,900	38,950	223	0	0
32,450	32,500	1,254	0	0	35,700	35,750	734	0	0	38,950	39,000	215	0	0
32,500	32,550	1,246	0	0	35,750	35,800	726	0	0	39,000	39,050	207	0	0
32,550	32,600	1,238	0	0	35,800	35,850	718	0	0	39,050	39,100	199	0	0
32,600	32,650	1,230	0	0	35,850	35,900	710	0	0	39,100	39,150	191	0	0
32,650	32,700	1,222	0	0	35,900	35,950	702	0	0	39,150	39,200	183	0	0
32,700	32,750	1,214	0	0	35,950	36,000	694	0	0	39,200	39,250	175	0	0
32,750	32,800	1,206	0	0	36,000	36,050	686	0	0	39,250	39,300	167	0	0
32,800	32,850	1,198	0	0	36,050	36,100	678	0	0	39,300	39,350	159	0	0
32,850	32,900	1,190	0	0	36,100	36,150	670	0	0	39,350	39,400	151	0	0
32,900	32,950	1,182	0	0	36,150	36,200	662	0	0	39,400	39,450	143	0	0
32,950	33,000	1,174	0	0	36,200	36,250	654	0	0	39,450	39,500	135	0	0
33,000	33,050	1,166	0	0	36,250	36,300	646	0	0	39,500	39,550	127	0	0
33,050	33,100	1,158	0	0	36,300	36,350	638	0	0	39,550	39,600	119	0	0
33,100	33,150	1,150	0	0	36,350	36,400	630	0	0	39,600	39,650	111	0	0
33,150	33,200	1,142	0	0	36,400	36,450	622	0	0	39,650	39,700	103	0	0
33,200	33,250	1,134	0	0	36,450	36,500	614	0	0	39,700	39,750	95	0	0
33,250	33,300	1,126	0	0	36,500	36,550	606	0	0	39,750	39,800	87	0	0
33,300	33,350	1,118	0	0	36,550	36,600	598	0	0	39,800	39,850	79	0	0
33,350	33,400	1,110	0	0	36,600	36,650	590	0	0	39,850	39,900	71	0	0
33,400	33,450	1,102	0	0	36,650	36,700	582	0	0	39,900	39,950	63	0	0
33,450	33,500	1,094	0	0	36,700	36,750	574	0	0	39,950	40,000	55	0	0
33,500	33,550	1,086	0	0	36,750	36,800	566	0	0	40,000	40,050	47	0	0
33,550	33,600	1,078	0	0	36,800	36,850	558	0	0	40,050	40,100	39	0	0
33,600	33,650	1,070	0	0	36,850	36,900	550	0	0	40,100	40,150	31	0	0
33,650	33,700	1,062	0	0	36,900	36,950	542	0	0	40,150	40,200	23	0	0
33,700	33,750	1,054	0	0	36,950	37,000	534	0	0	40,200	40,250	15	0	0
33,750	33,800	1,046	0	0	37,000	37,050	526	0	0	40,250	40,300	7	0	0
33,800	33,850	1,038	0	0	37,050	37,100	518	0	0	40,300	40,350	*	0	0
33,850	33,900	1,030	0	0	37,100	37,150	510	0	0					
33,900	33,950	1,022	0	0	37,150	37,200	503	0	0					
33,950	34,000	1,014	0	0	37,200	37,250	495	0	0					

* If the amount you are looking up in column a is at least \$40,300 but less than \$40,320, the amount to enter is \$2; above this amount you cannot take the credit.