Instructions for Form IT-209
Claim for Noncustodial Parent
New York State Earned Income Credit

New York State 2025

General information

You may claim the noncustodial earned income credit (EIC) or the New York State Earned Income Credit (NYS EIC) claimed on Form IT-215, *Claim for Earned Income Credit,* or on Schedule B of Form IT-209. You may **not** claim both.

If you qualify for the noncustodial EIC **and** claim the **federal** EIC, you should complete Schedule B to see which credit offers you the greater benefit.

Who qualifies

To claim the noncustodial EIC 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.

Credit calculation

The credit is equal to the greater of:

- 20% of the federal EIC you could have claimed if the noncustodial child met the definition of a qualifying child, calculated 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 you could have claimed if you had satisfied the eligibility requirements, calculated as if you had no qualifying children.

If you do not use the full amount of the credit against your tax liability this year, you may request a refund or apply the overpayment to next year's tax. The Tax Department will not pay interest on the refund or overpayment.

Eligibility verification

The noncustodial EIC will not be allowed 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.

You do not need to provide anything; the Tax Department receives this information from OTDA automatically.

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

If we notify you 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 this credit by the SCU to which you make payments.

To request an SCU review, **call the Child Support Helpline at 1-888-208-4485**. You will receive a form to complete and return to the appropriate SCU. Once the review is complete, the SCU will send you a written determination and provide the Tax Department with a copy. If the SCU determines you are qualified, the Tax Department will process your credit.

Line instructions

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

Part 1: Eligibility

If you answer *No* to any question on lines 1 through 7, or *Yes* to any question on lines 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 valid Social Security number (SSN) by the due date of the return (including extensions).

Line 7: To claim the federal EIC as well as 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 Valid for Employment* is marked on your Social Security card, you are not eligible. You may not file late or amend your return for purposes of claiming this credit.

Line 8: You may qualify for the noncustodial EIC, if your federal filing status is *Married filing separately* and you are considered unmarried for the purposes of the earned income credit because you:

- lived apart from your spouse for the last six months of the year, **or**
- are legally separated according to New York State law under a written separation agreement or decree of separate maintenance, and you didn't live in the same household as your spouse at the end of the year.

Line 10: You cannot claim the noncustodial EIC if your investment income is more than $11,950. 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 federal Form 1040, line 7a (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

Generally, earned income does not include employee compensation that is nontaxable. However, you can elect to include any nontaxable combat pay in earned income when calculating the EIC. Electing to include nontaxable combat pay may increase or decrease your EIC. Calculate 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, *Wage and Tax*

Statement, 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.

For more information, see federal Publication 3, *Armed Forces' Tax Guide*.

Worksheet A

Wages, salaries, tips, etc.

1 Enter the amount from Form IT-201, *Resident Income Tax Return*, line 1 .... 1 _____

2 Enter any amount that was reported on federal Schedule SE, line 5a, as a church employee, or that was reported on federal Schedule SE, line 2, as a member of the clergy that was also included in line 1 above... 2 _____

3 Subtract line 2 from line 1 .... 3 _____

4 Enter the amount, if any, from federal Form(s) W-2, box 12, with code Q, 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: Enter on line 14, any amount you received as a Medicaid waiver payment that you excluded on your federal return and want to exclude from your earned income.

Line 15: Complete **Worksheet B** if you were self-employed, or filing federal Schedule SE, *Self-Employment Tax*, because you were a member of the clergy or had church employee income or are filing federal Schedule C 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 federal Schedule SE

1a Enter the total from federal Schedule SE, line 3 .... 1a _____

1b Enter any amount from federal Schedule SE, line 4b and line 5a... 1b _____

1c Add lines 1a and 1b .... 1c _____

1d Enter the amount from federal Schedule SE, line 13 .... 1d _____

1e Subtract line 1d from 1c................................. 1e _____

Self-employed individuals NOT required to file federal 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 and federal Form 1065, Schedule K-1, box 14, code A (other than farming)* .... 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. Reduce the federal Schedule K-1 amounts as described in the federal *Partner's Instructions for Schedule K-1*.

Statutory employees filing federal Schedule C

3 Enter the amount from federal Schedule C, 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 calculation

Complete both sections (lines 18 through 32).

Lines 18 through 24: In this section, the noncustodial EIC is calculated as 20% of the federal EIC with one qualifying child.

Lines 25 through 31: In this section, the noncustodial EIC is calculated 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.

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

Complete Schedule B **only** if you claimed a federal EIC.

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

Line 33: You must have claimed the federal EIC in order to claim the New York State and New York City earned income credits.

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, *Other Tax Credits and Taxes*, line 1.

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

If you were a resident or part-year resident of NYC, complete **Worksheet C**.

Instructions for completing Worksheet C

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. You and your spouse may agree to split the total amount however you choose, but the combined amount of both spouses' NYC credit cannot exceed 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, *Change of City Resident Status,* 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 Enter the amount from Form IT-209, line 35...... 1 _____

2 Enter the decimal from line 6 of the NYC EIC rate worksheet below .... 2 _____

3 Allowable NYC EIC *(multiply line 1 by line 2)* .... 3 _____
   - If your filing status is *Married filing separate return*, 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 federal filing status is *Married filing joint* and you and your spouse had different New York City periods of residency, and you each filed a separate Form IT-360.1*,* 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 *(from line 3 or line 4 above)* .... 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 *(round the result to four decimal places; cannot exceed 1.0000)*............ 8 _____

9 Part-year resident NYC EIC *(multiply line 5 by line 8, and enter this amount on Form IT-209, line 45, and Form IT-201, line 70)*...................... 9 _____

(continued)

─── **NYC EIC rate worksheet** ───

1. Enter the amount from Form IT-201, line 33 *New York adjusted gross income* .... 1. _____
2. Enter the appropriate dollar amount for your New York adjusted gross income (NYAGI) from the table, if applicable ... 2. _____
3. Subtract line 2 from line 1 .... 3. _____
4. Multiply line 3 by .00002 *(round the result to four decimal places)* .... 4. _____
5. Enter the decimal from the table, if applicable.. 5. _____
6. Subtract line 4 from line 5 or enter the decimal from the table here and on Worksheet C, line 2 .... 6. _____

If your NYAGI from Form IT-201, line 33 is:		Line 2 amount	Line 5 amount	Line 6 amount
Equal to or over	**But under**			
	$5,000	Skip lines 2-5		.30
$5,000	$7,500	$4,999	.30	
$7,500	$15,000	Skip lines 2-5		.25
$15,000	$17,500	$14,999	.25	
$17,500	$20,000	Skip lines 2-5		.20
$20,000	$22,500	$19,999	.20	
$22,500	$40,000	Skip lines 2-5		.15
$40,000	$42,500	$39,999	.15	
$42,500		Skip lines 2-5		.10

(continued)

2025 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.

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 – At least	But less than	a	b	c
		The amount to enter is:		
1	50	9	2	2
50	100	26	6	6
100	150	43	10	10
150	200	60	13	13
200	250	77	17	17
250	300	94	21	21
300	350	111	25	25
350	400	128	29	29
400	450	145	33	33
450	500	162	36	36
500	550	179	40	40
550	600	196	44	44
600	650	213	48	48
650	700	230	52	52
700	750	247	55	55
750	800	264	59	59
800	850	281	63	63
850	900	298	67	67
900	950	315	71	71
950	1,000	332	75	75
1,000	1,050	349	78	78
1,050	1,100	366	82	82
1,100	1,150	383	86	86
1,150	1,200	400	90	90
1,200	1,250	417	94	94
1,250	1,300	434	98	98
1,300	1,350	451	101	101
1,350	1,400	468	105	105
1,400	1,450	485	109	109
1,450	1,500	502	113	113
1,500	1,550	519	117	117
1,550	1,600	536	120	120
1,600	1,650	553	124	124
1,650	1,700	570	128	128
1,700	1,750	587	132	132
1,750	1,800	604	136	136
1,800	1,850	621	140	140
1,850	1,900	638	143	143
1,900	1,950	655	147	147
1,950	2,000	672	151	151
2,000	2,050	689	155	155
2,050	2,100	706	159	159
2,100	2,150	723	163	163
2,150	2,200	740	166	166
2,200	2,250	757	170	170
2,250	2,300	774	174	174
2,300	2,350	791	178	178
2,350	2,400	808	182	182
2,400	2,450	825	186	186
2,450	2,500	842	189	189

If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c
		The amount to enter is:		
2,500	2,550	859	193	193
2,550	2,600	876	197	197
2,600	2,650	893	201	201
2,650	2,700	910	205	205
2,700	2,750	927	208	208
2,750	2,800	944	212	212
2,800	2,850	961	216	216
2,850	2,900	978	220	220
2,900	2,950	995	224	224
2,950	3,000	1,012	228	228
3,000	3,050	1,029	231	231
3,050	3,100	1,046	235	235
3,100	3,150	1,063	239	239
3,150	3,200	1,080	243	243
3,200	3,250	1,097	247	247
3,250	3,300	1,114	251	251
3,300	3,350	1,131	254	254
3,350	3,400	1,148	258	258
3,400	3,450	1,165	262	262
3,450	3,500	1,182	266	266
3,500	3,550	1,199	270	270
3,550	3,600	1,216	273	273
3,600	3,650	1,233	277	277
3,650	3,700	1,250	281	281
3,700	3,750	1,267	285	285
3,750	3,800	1,284	289	289
3,800	3,850	1,301	293	293
3,850	3,900	1,318	296	296
3,900	3,950	1,335	300	300
3,950	4,000	1,352	304	304
4,000	4,050	1,369	308	308
4,050	4,100	1,386	312	312
4,100	4,150	1,403	316	316
4,150	4,200	1,420	319	319
4,200	4,250	1,437	323	323
4,250	4,300	1,454	327	327
4,300	4,350	1,471	331	331
4,350	4,400	1,488	335	335
4,400	4,450	1,505	339	339
4,450	4,500	1,522	342	342
4,500	4,550	1,539	346	346
4,550	4,600	1,556	350	350
4,600	4,650	1,573	354	354
4,650	4,700	1,590	358	358
4,700	4,750	1,607	361	361
4,750	4,800	1,624	365	365
4,800	4,850	1,641	369	369
4,850	4,900	1,658	373	373
4,900	4,950	1,675	377	377
4,950	5,000	1,692	381	381

If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c
		The amount to enter 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
5,300	5,350	1,811	407	407
5,350	5,400	1,828	411	411
5,400	5,450	1,845	415	415
5,450	5,500	1,862	419	419
5,500	5,550	1,879	423	423
5,550	5,600	1,896	426	426
5,600	5,650	1,913	430	430
5,650	5,700	1,930	434	434
5,700	5,750	1,947	438	438
5,750	5,800	1,964	442	442
5,800	5,850	1,981	446	446
5,850	5,900	1,998	449	449
5,900	5,950	2,015	453	453
5,950	6,000	2,032	457	457
6,000	6,050	2,049	461	461
6,050	6,100	2,066	465	465
6,100	6,150	2,083	469	469
6,150	6,200	2,100	472	472
6,200	6,250	2,117	476	476
6,250	6,300	2,134	480	480
6,300	6,350	2,151	484	484
6,350	6,400	2,168	488	488
6,400	6,450	2,185	492	492
6,450	6,500	2,202	495	495
6,500	6,550	2,219	499	499
6,550	6,600	2,236	503	503
6,600	6,650	2,253	507	507
6,650	6,700	2,270	511	511
6,700	6,750	2,287	514	514
6,750	6,800	2,304	518	518
6,800	6,850	2,321	522	522
6,850	6,900	2,338	526	526
6,900	6,950	2,355	530	530
6,950	7,000	2,372	534	534
7,000	7,050	2,389	537	537
7,050	7,100	2,406	541	541
7,100	7,150	2,423	545	545
7,150	7,200	2,440	549	549
7,200	7,250	2,457	553	553
7,250	7,300	2,474	557	557
7,300	7,350	2,491	560	560
7,350	7,400	2,508	564	564
7,400	7,450	2,525	568	568
7,450	7,500	2,542	572	572

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	576	576	10,750	10,800	3,664	637	649	14,000	14,050	4,328	389	649
7,550	7,600	2,576	579	579	10,800	10,850	3,681	633	649	14,050	14,100	4,328	385	649
7,600	7,650	2,593	583	583	10,850	10,900	3,698	629	649	14,100	14,150	4,328	381	649
7,650	7,700	2,610	587	587	10,900	10,950	3,715	626	649	14,150	14,200	4,328	377	649
7,700	7,750	2,627	591	591	10,950	11,000	3,732	622	649	14,200	14,250	4,328	373	649
7,750	7,800	2,644	595	595	11,000	11,050	3,749	618	649	14,250	14,300	4,328	369	649
7,800	7,850	2,661	599	599	11,050	11,100	3,766	614	649	14,300	14,350	4,328	366	649
7,850	7,900	2,678	602	602	11,100	11,150	3,783	610	649	14,350	14,400	4,328	362	649
7,900	7,950	2,695	606	606	11,150	11,200	3,800	607	649	14,400	14,450	4,328	358	649
7,950	8,000	2,712	610	610	11,200	11,250	3,817	603	649	14,450	14,500	4,328	354	649
8,000	8,050	2,729	614	614	11,250	11,300	3,834	599	649	14,500	14,550	4,328	350	649
8,050	8,100	2,746	618	618	11,300	11,350	3,851	595	649	14,550	14,600	4,328	346	649
8,100	8,150	2,763	622	622	11,350	11,400	3,868	591	649	14,600	14,650	4,328	343	649
8,150	8,200	2,780	625	625	11,400	11,450	3,885	587	649	14,650	14,700	4,328	339	649
8,200	8,250	2,797	629	629	11,450	11,500	3,902	584	649	14,700	14,750	4,328	335	649
8,250	8,300	2,814	633	633	11,500	11,550	3,919	580	649	14,750	14,800	4,328	331	649
8,300	8,350	2,831	637	637	11,550	11,600	3,936	576	649	14,800	14,850	4,328	327	649
8,350	8,400	2,848	641	641	11,600	11,650	3,953	572	649	14,850	14,900	4,328	323	649
8,400	8,450	2,865	645	645	11,650	11,700	3,970	568	649	14,900	14,950	4,328	320	649
8,450	8,500	2,882	649	649	11,700	11,750	3,987	564	649	14,950	15,000	4,328	316	649
8,500	8,550	2,899	649	649	11,750	11,800	4,004	561	649	15,000	15,050	4,328	312	649
8,550	8,600	2,916	649	649	11,800	11,850	4,021	557	649	15,050	15,100	4,328	308	649
8,600	8,650	2,933	649	649	11,850	11,900	4,038	553	649	15,100	15,150	4,328	304	649
8,650	8,700	2,950	649	649	11,900	11,950	4,055	549	649	15,150	15,200	4,328	301	649
8,700	8,750	2,967	649	649	11,950	12,000	4,072	545	649	15,200	15,250	4,328	297	649
8,750	8,800	2,984	649	649	12,000	12,050	4,089	542	649	15,250	15,300	4,328	293	649
8,800	8,850	3,001	649	649	12,050	12,100	4,106	538	649	15,300	15,350	4,328	289	649
8,850	8,900	3,018	649	649	12,100	12,150	4,123	534	649	15,350	15,400	4,328	285	649
8,900	8,950	3,035	649	649	12,150	12,200	4,140	530	649	15,400	15,450	4,328	281	649
8,950	9,000	3,052	649	649	12,200	12,250	4,157	526	649	15,450	15,500	4,328	278	649
9,000	9,050	3,069	649	649	12,250	12,300	4,174	522	649	15,500	15,550	4,328	274	649
9,050	9,100	3,086	649	649	12,300	12,350	4,191	519	649	15,550	15,600	4,328	270	649
9,100	9,150	3,103	649	649	12,350	12,400	4,208	515	649	15,600	15,650	4,328	266	649
9,150	9,200	3,120	649	649	12,400	12,450	4,225	511	649	15,650	15,700	4,328	262	649
9,200	9,250	3,137	649	649	12,450	12,500	4,242	507	649	15,700	15,750	4,328	258	649
9,250	9,300	3,154	649	649	12,500	12,550	4,259	503	649	15,750	15,800	4,328	255	649
9,300	9,350	3,171	649	649	12,550	12,600	4,276	499	649	15,800	15,850	4,328	251	649
9,350	9,400	3,188	649	649	12,600	12,650	4,293	496	649	15,850	15,900	4,328	247	649
9,400	9,450	3,205	649	649	12,650	12,700	4,310	492	649	15,900	15,950	4,328	243	649
9,450	9,500	3,222	649	649	12,700	12,750	4,328	488	649	15,950	16,000	4,328	239	649
9,500	9,550	3,239	649	649	12,750	12,800	4,328	484	649	16,000	16,050	4,328	236	649
9,550	9,600	3,256	649	649	12,800	12,850	4,328	480	649	16,050	16,100	4,328	232	649
9,600	9,650	3,273	649	649	12,850	12,900	4,328	476	649	16,100	16,150	4,328	228	649
9,650	9,700	3,290	649	649	12,900	12,950	4,328	473	649	16,150	16,200	4,328	224	649
9,700	9,750	3,307	649	649	12,950	13,000	4,328	469	649	16,200	16,250	4,328	220	649
9,750	9,800	3,324	649	649	13,000	13,050	4,328	465	649	16,250	16,300	4,328	216	649
9,800	9,850	3,341	649	649	13,050	13,100	4,328	461	649	16,300	16,350	4,328	213	649
9,850	9,900	3,358	649	649	13,100	13,150	4,328	457	649	16,350	16,400	4,328	209	649
9,900	9,950	3,375	649	649	13,150	13,200	4,328	454	649	16,400	16,450	4,328	205	649
9,950	10,000	3,392	649	649	13,200	13,250	4,328	450	649	16,450	16,500	4,328	201	649
10,000	10,050	3,409	649	649	13,250	13,300	4,328	446	649	16,500	16,550	4,328	197	649
10,050	10,100	3,426	649	649	13,300	13,350	4,328	442	649	16,550	16,600	4,328	193	649
10,100	10,150	3,443	649	649	13,350	13,400	4,328	438	649	16,600	16,650	4,328	190	649
10,150	10,200	3,460	649	649	13,400	13,450	4,328	434	649	16,650	16,700	4,328	186	649
10,200	10,250	3,477	649	649	13,450	13,500	4,328	431	649	16,700	16,750	4,328	182	649
10,250	10,300	3,494	649	649	13,500	13,550	4,328	427	649	16,750	16,800	4,328	178	649
10,300	10,350	3,511	649	649	13,550	13,600	4,328	423	649	16,800	16,850	4,328	174	649
10,350	10,400	3,528	649	649	13,600	13,650	4,328	419	649	16,850	16,900	4,328	170	649
10,400	10,450	3,545	649	649	13,650	13,700	4,328	415	649	16,900	16,950	4,328	167	649
10,450	10,500	3,562	649	649	13,700	13,750	4,328	411	649	16,950	17,000	4,328	163	649
10,500	10,550	3,579	649	649	13,750	13,800	4,328	408	649	17,000	17,050	4,328	159	649
10,550	10,600	3,596	649	649	13,800	13,850	4,328	404	649	17,050	17,100	4,328	155	649
10,600	10,650	3,613	649	649	13,850	13,900	4,328	400	649	17,100	17,150	4,328	151	649
10,650	10,700	3,630	645	649	13,900	13,950	4,328	396	649	17,150	17,200	4,328	148	649
10,700	10,750	3,647	641	649	13,950	14,000	4,328	392	649	17,200	17,250	4,328	144	649

If the amount on Form IT-209, line 16 or 17 is — At least	But less than	a	b	c	If the amount on Form IT-209, line 16 or 17 is — At least	But less than	a	b	c	If the amount on Form IT-209, line 16 or 17 is — At least	But less than	a	b	c
17,250	17,300	4,328	140	649	20,500	20,550	4,328	0	435	23,750	23,800	4,260	0	187
17,300	17,350	4,328	136	649	20,550	20,600	4,328	0	431	23,800	23,850	4,252	0	183
17,350	17,400	4,328	132	649	20,600	20,650	4,328	0	428	23,850	23,900	4,244	0	179
17,400	17,450	4,328	128	649	20,650	20,700	4,328	0	424	23,900	23,950	4,236	0	175
17,450	17,500	4,328	125	649	20,700	20,750	4,328	0	420	23,950	24,000	4,228	0	171
17,500	17,550	4,328	121	649	20,750	20,800	4,328	0	416	24,000	24,050	4,220	0	167
17,550	17,600	4,328	117	649	20,800	20,850	4,328	0	412	24,050	24,100	4,212	0	164
17,600	17,650	4,328	113	649	20,850	20,900	4,328	0	408	24,100	24,150	4,204	0	160
17,650	17,700	4,328	109	649	20,900	20,950	4,328	0	405	24,150	24,200	4,196	0	156
17,700	17,750	4,328	105	649	20,950	21,000	4,328	0	401	24,200	24,250	4,188	0	152
17,750	17,800	4,328	102	646	21,000	21,050	4,328	0	397	24,250	24,300	4,180	0	148
17,800	17,850	4,328	98	642	21,050	21,100	4,328	0	393	24,300	24,350	4,172	0	144
17,850	17,900	4,328	94	638	21,100	21,150	4,328	0	389	24,350	24,400	4,164	0	141
17,900	17,950	4,328	90	634	21,150	21,200	4,328	0	385	24,400	24,450	4,156	0	137
17,950	18,000	4,328	86	630	21,200	21,250	4,328	0	382	24,450	24,500	4,148	0	133
18,000	18,050	4,328	83	626	21,250	21,300	4,328	0	378	24,500	24,550	4,140	0	129
18,050	18,100	4,328	79	623	21,300	21,350	4,328	0	374	24,550	24,600	4,132	0	125
18,100	18,150	4,328	75	619	21,350	21,400	4,328	0	370	24,600	24,650	4,124	0	122
18,150	18,200	4,328	71	615	21,400	21,450	4,328	0	366	24,650	24,700	4,116	0	118
18,200	18,250	4,328	67	611	21,450	21,500	4,328	0	363	24,700	24,750	4,108	0	114
18,250	18,300	4,328	63	607	21,500	21,550	4,328	0	359	24,750	24,800	4,100	0	110
18,300	18,350	4,328	60	603	21,550	21,600	4,328	0	355	24,800	24,850	4,092	0	106
18,350	18,400	4,328	56	600	21,600	21,650	4,328	0	351	24,850	24,900	4,084	0	102
18,400	18,450	4,328	52	596	21,650	21,700	4,328	0	347	24,900	24,950	4,076	0	99
18,450	18,500	4,328	48	592	21,700	21,750	4,328	0	343	24,950	25,000	4,068	0	95
18,500	18,550	4,328	44	588	21,750	21,800	4,328	0	340	25,000	25,050	4,060	0	91
18,550	18,600	4,328	40	584	21,800	21,850	4,328	0	336	25,050	25,100	4,052	0	87
18,600	18,650	4,328	37	581	21,850	21,900	4,328	0	332	25,100	25,150	4,044	0	83
18,650	18,700	4,328	33	577	21,900	21,950	4,328	0	328	25,150	25,200	4,036	0	79
18,700	18,750	4,328	29	573	21,950	22,000	4,328	0	324	25,200	25,250	4,028	0	76
18,750	18,800	4,328	25	569	22,000	22,050	4,328	0	320	25,250	25,300	4,020	0	72
18,800	18,850	4,328	21	565	22,050	22,100	4,328	0	317	25,300	25,350	4,012	0	68
18,850	18,900	4,328	17	561	22,100	22,150	4,328	0	313	25,350	25,400	4,004	0	64
18,900	18,950	4,328	14	558	22,150	22,200	4,328	0	309	25,400	25,450	3,996	0	60
18,950	19,000	4,328	10	554	22,200	22,250	4,328	0	305	25,450	25,500	3,988	0	57
19,000	19,050	4,328	6	550	22,250	22,300	4,328	0	301	25,500	25,550	3,980	0	53
19,050	19,100	4,328	2	546	22,300	22,350	4,328	0	297	25,550	25,600	3,972	0	49
19,100	19,150	4,328	*	542	22,350	22,400	4,328	0	294	25,600	25,650	3,964	0	45
19,150	19,200	4,328	0	538	22,400	22,450	4,328	0	290	25,650	25,700	3,956	0	41
19,200	19,250	4,328	0	535	22,450	22,500	4,328	0	286	25,700	25,750	3,948	0	37
19,250	19,300	4,328	0	531	22,500	22,550	4,328	0	282	25,750	25,800	3,940	0	34
19,300	19,350	4,328	0	527	22,550	22,600	4,328	0	278	25,800	25,850	3,932	0	30
19,350	19,400	4,328	0	523	22,600	22,650	4,328	0	275	25,850	25,900	3,925	0	26
19,400	19,450	4,328	0	519	22,650	22,700	4,328	0	271	25,900	25,950	3,917	0	22
19,450	19,500	4,328	0	516	22,700	22,750	4,328	0	267	25,950	26,000	3,909	0	18
19,500	19,550	4,328	0	512	22,750	22,800	4,328	0	263	26,000	26,050	3,901	0	14
19,550	19,600	4,328	0	508	22,800	22,850	4,328	0	259	26,050	26,100	3,893	0	11
19,600	19,650	4,328	0	504	22,850	22,900	4,328	0	255	26,100	26,150	3,885	0	7
19,650	19,700	4,328	0	500	22,900	22,950	4,328	0	252	26,150	26,200	3,877	0	3
19,700	19,750	4,328	0	496	22,950	23,000	4,328	0	248	26,200	26,250	3,869	0	**
19,750	19,800	4,328	0	493	23,000	23,050	4,328	0	244	26,250	26,300	3,861	0	0
19,800	19,850	4,328	0	489	23,050	23,100	4,328	0	240	26,300	26,350	3,853	0	0
19,850	19,900	4,328	0	485	23,100	23,150	4,328	0	236	26,350	26,400	3,845	0	0
19,900	19,950	4,328	0	481	23,150	23,200	4,328	0	232	26,400	26,450	3,837	0	0
19,950	20,000	4,328	0	477	23,200	23,250	4,328	0	229	26,450	26,500	3,829	0	0
20,000	20,050	4,328	0	473	23,250	23,300	4,328	0	225	26,500	26,550	3,821	0	0
20,050	20,100	4,328	0	470	23,300	23,350	4,328	0	221	26,550	26,600	3,813	0	0
20,100	20,150	4,328	0	466	23,350	23,400	4,324	0	217	26,600	26,650	3,805	0	0
20,150	20,200	4,328	0	462	23,400	23,450	4,316	0	213	26,650	26,700	3,797	0	0
20,200	20,250	4,328	0	458	23,450	23,500	4,308	0	210	26,700	26,750	3,789	0	0
20,250	20,300	4,328	0	454	23,500	23,550	4,300	0	206	26,750	26,800	3,781	0	0
20,300	20,350	4,328	0	450	23,550	23,600	4,292	0	202	26,800	26,850	3,773	0	0
20,350	20,400	4,328	0	447	23,600	23,650	4,284	0	198	26,850	26,900	3,765	0	0
20,400	20,450	4,328	0	443	23,650	23,700	4,276	0	194	26,900	26,950	3,757	0	0
20,450	20,500	4,328	0	439	23,700	23,750	4,268	0	190	26,950	27,000	3,749	0	0

* If the amount you are looking up in column b is at least $19,100 but less than $19,104, the amount to enter is $0; above this amount you cannot take the credit.

** If the amount you are looking up in column c is at least $26,200 but less than $26,214, 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 — At least	But less than	a	b	c
27,000	27,050	3,741	0	0
27,050	27,100	3,733	0	0
27,100	27,150	3,725	0	0
27,150	27,200	3,717	0	0
27,200	27,250	3,709	0	0
27,250	27,300	3,701	0	0
27,300	27,350	3,693	0	0
27,350	27,400	3,685	0	0
27,400	27,450	3,677	0	0
27,450	27,500	3,669	0	0
27,500	27,550	3,661	0	0
27,550	27,600	3,653	0	0
27,600	27,650	3,645	0	0
27,650	27,700	3,637	0	0
27,700	27,750	3,629	0	0
27,750	27,800	3,621	0	0
27,800	27,850	3,613	0	0
27,850	27,900	3,605	0	0
27,900	27,950	3,597	0	0
27,950	28,000	3,589	0	0
28,000	28,050	3,581	0	0
28,050	28,100	3,573	0	0
28,100	28,150	3,565	0	0
28,150	28,200	3,557	0	0
28,200	28,250	3,549	0	0
28,250	28,300	3,541	0	0
28,300	28,350	3,533	0	0
28,350	28,400	3,525	0	0
28,400	28,450	3,517	0	0
28,450	28,500	3,509	0	0
28,500	28,550	3,501	0	0
28,550	28,600	3,493	0	0
28,600	28,650	3,485	0	0
28,650	28,700	3,477	0	0
28,700	28,750	3,469	0	0
28,750	28,800	3,461	0	0
28,800	28,850	3,453	0	0
28,850	28,900	3,445	0	0
28,900	28,950	3,437	0	0
28,950	29,000	3,429	0	0
29,000	29,050	3,421	0	0
29,050	29,100	3,413	0	0
29,100	29,150	3,405	0	0
29,150	29,200	3,397	0	0
29,200	29,250	3,389	0	0
29,250	29,300	3,381	0	0
29,300	29,350	3,373	0	0
29,350	29,400	3,365	0	0
29,400	29,450	3,357	0	0
29,450	29,500	3,349	0	0
29,500	29,550	3,341	0	0
29,550	29,600	3,333	0	0
29,600	29,650	3,325	0	0
29,650	29,700	3,317	0	0
29,700	29,750	3,309	0	0
29,750	29,800	3,301	0	0
29,800	29,850	3,293	0	0
29,850	29,900	3,285	0	0
29,900	29,950	3,277	0	0
29,950	30,000	3,269	0	0
30,000	30,050	3,261	0	0
30,050	30,100	3,253	0	0
30,100	30,150	3,245	0	0
30,150	30,200	3,237	0	0
30,200	30,250	3,229	0	0

If the amount on Form IT-209, line 16 or 17 is — At least	But less than	a	b	c
30,250	30,300	3,221	0	0
30,300	30,350	3,213	0	0
30,350	30,400	3,205	0	0
30,400	30,450	3,197	0	0
30,450	30,500	3,189	0	0
30,500	30,550	3,181	0	0
30,550	30,600	3,173	0	0
30,600	30,650	3,165	0	0
30,650	30,700	3,157	0	0
30,700	30,750	3,149	0	0
30,750	30,800	3,141	0	0
30,800	30,850	3,133	0	0
30,850	30,900	3,126	0	0
30,900	30,950	3,118	0	0
30,950	31,000	3,110	0	0
31,000	31,050	3,102	0	0
31,050	31,100	3,094	0	0
31,100	31,150	3,086	0	0
31,150	31,200	3,078	0	0
31,200	31,250	3,070	0	0
31,250	31,300	3,062	0	0
31,300	31,350	3,054	0	0
31,350	31,400	3,046	0	0
31,400	31,450	3,038	0	0
31,450	31,500	3,030	0	0
31,500	31,550	3,022	0	0
31,550	31,600	3,014	0	0
31,600	31,650	3,006	0	0
31,650	31,700	2,998	0	0
31,700	31,750	2,990	0	0
31,750	31,800	2,982	0	0
31,800	31,850	2,974	0	0
31,850	31,900	2,966	0	0
31,900	31,950	2,958	0	0
31,950	32,000	2,950	0	0
32,000	32,050	2,942	0	0
32,050	32,100	2,934	0	0
32,100	32,150	2,926	0	0
32,150	32,200	2,918	0	0
32,200	32,250	2,910	0	0
32,250	32,300	2,902	0	0
32,300	32,350	2,894	0	0
32,350	32,400	2,886	0	0
32,400	32,450	2,878	0	0
32,450	32,500	2,870	0	0
32,500	32,550	2,862	0	0
32,550	32,600	2,854	0	0
32,600	32,650	2,846	0	0
32,650	32,700	2,838	0	0
32,700	32,750	2,830	0	0
32,750	32,800	2,822	0	0
32,800	32,850	2,814	0	0
32,850	32,900	2,806	0	0
32,900	32,950	2,798	0	0
32,950	33,000	2,790	0	0
33,000	33,050	2,782	0	0
33,050	33,100	2,774	0	0
33,100	33,150	2,766	0	0
33,150	33,200	2,758	0	0
33,200	33,250	2,750	0	0
33,250	33,300	2,742	0	0
33,300	33,350	2,734	0	0
33,350	33,400	2,726	0	0
33,400	33,450	2,718	0	0
33,450	33,500	2,710	0	0

If the amount on Form IT-209, line 16 or 17 is — At least	But less than	a	b	c
33,500	33,550	2,702	0	0
33,550	33,600	2,694	0	0
33,600	33,650	2,686	0	0
33,650	33,700	2,678	0	0
33,700	33,750	2,670	0	0
33,750	33,800	2,662	0	0
33,800	33,850	2,654	0	0
33,850	33,900	2,646	0	0
33,900	33,950	2,638	0	0
33,950	34,000	2,630	0	0
34,000	34,050	2,622	0	0
34,050	34,100	2,614	0	0
34,100	34,150	2,606	0	0
34,150	34,200	2,598	0	0
34,200	34,250	2,590	0	0
34,250	34,300	2,582	0	0
34,300	34,350	2,574	0	0
34,350	34,400	2,566	0	0
34,400	34,450	2,558	0	0
34,450	34,500	2,550	0	0
34,500	34,550	2,542	0	0
34,550	34,600	2,534	0	0
34,600	34,650	2,526	0	0
34,650	34,700	2,518	0	0
34,700	34,750	2,510	0	0
34,750	34,800	2,502	0	0
34,800	34,850	2,494	0	0
34,850	34,900	2,486	0	0
34,900	34,950	2,478	0	0
34,950	35,000	2,470	0	0
35,000	35,050	2,462	0	0
35,050	35,100	2,454	0	0
35,100	35,150	2,446	0	0
35,150	35,200	2,438	0	0
35,200	35,250	2,430	0	0
35,250	35,300	2,422	0	0
35,300	35,350	2,414	0	0
35,350	35,400	2,406	0	0
35,400	35,450	2,398	0	0
35,450	35,500	2,390	0	0
35,500	35,550	2,382	0	0
35,550	35,600	2,374	0	0
35,600	35,650	2,366	0	0
35,650	35,700	2,358	0	0
35,700	35,750	2,350	0	0
35,750	35,800	2,342	0	0
35,800	35,850	2,334	0	0
35,850	35,900	2,327	0	0
35,900	35,950	2,319	0	0
35,950	36,000	2,311	0	0
36,000	36,050	2,303	0	0
36,050	36,100	2,295	0	0
36,100	36,150	2,287	0	0
36,150	36,200	2,279	0	0
36,200	36,250	2,271	0	0
36,250	36,300	2,263	0	0
36,300	36,350	2,255	0	0
36,350	36,400	2,247	0	0
36,400	36,450	2,239	0	0
36,450	36,500	2,231	0	0
36,500	36,550	2,223	0	0
36,550	36,600	2,215	0	0
36,600	36,650	2,207	0	0
36,650	36,700	2,199	0	0
36,700	36,750	2,191	0	0

If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c	If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c	If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c
36,750	36,800	2,183	0	0	40,000	40,050	1,663	0	0	43,250	43,300	1,144	0	0
36,800	36,850	2,175	0	0	40,050	40,100	1,655	0	0	43,300	43,350	1,136	0	0
36,850	36,900	2,167	0	0	40,100	40,150	1,647	0	0	43,350	43,400	1,128	0	0
36,900	36,950	2,159	0	0	40,150	40,200	1,639	0	0	43,400	43,450	1,120	0	0
36,950	37,000	2,151	0	0	40,200	40,250	1,631	0	0	43,450	43,500	1,112	0	0
37,000	37,050	2,143	0	0	40,250	40,300	1,623	0	0	43,500	43,550	1,104	0	0
37,050	37,100	2,135	0	0	40,300	40,350	1,615	0	0	43,550	43,600	1,096	0	0
37,100	37,150	2,127	0	0	40,350	40,400	1,607	0	0	43,600	43,650	1,088	0	0
37,150	37,200	2,119	0	0	40,400	40,450	1,599	0	0	43,650	43,700	1,080	0	0
37,200	37,250	2,111	0	0	40,450	40,500	1,591	0	0	43,700	43,750	1,072	0	0
37,250	37,300	2,103	0	0	40,500	40,550	1,583	0	0	43,750	43,800	1,064	0	0
37,300	37,350	2,095	0	0	40,550	40,600	1,575	0	0	43,800	43,850	1,056	0	0
37,350	37,400	2,087	0	0	40,600	40,650	1,567	0	0	43,850	43,900	1,048	0	0
37,400	37,450	2,079	0	0	40,650	40,700	1,559	0	0	43,900	43,950	1,040	0	0
37,450	37,500	2,071	0	0	40,700	40,750	1,551	0	0	43,950	44,000	1,032	0	0
37,500	37,550	2,063	0	0	40,750	40,800	1,543	0	0	44,000	44,050	1,024	0	0
37,550	37,600	2,055	0	0	40,800	40,850	1,535	0	0	44,050	44,100	1,016	0	0
37,600	37,650	2,047	0	0	40,850	40,900	1,528	0	0	44,100	44,150	1,008	0	0
37,650	37,700	2,039	0	0	40,900	40,950	1,520	0	0	44,150	44,200	1,000	0	0
37,700	37,750	2,031	0	0	40,950	41,000	1,512	0	0	44,200	44,250	992	0	0
37,750	37,800	2,023	0	0	41,000	41,050	1,504	0	0	44,250	44,300	984	0	0
37,800	37,850	2,015	0	0	41,050	41,100	1,496	0	0	44,300	44,350	976	0	0
37,850	37,900	2,007	0	0	41,100	41,150	1,488	0	0	44,350	44,400	968	0	0
37,900	37,950	1,999	0	0	41,150	41,200	1,480	0	0	44,400	44,450	960	0	0
37,950	38,000	1,991	0	0	41,200	41,250	1,472	0	0	44,450	44,500	952	0	0
38,000	38,050	1,983	0	0	41,250	41,300	1,464	0	0	44,500	44,550	944	0	0
38,050	38,100	1,975	0	0	41,300	41,350	1,456	0	0	44,550	44,600	936	0	0
38,100	38,150	1,967	0	0	41,350	41,400	1,448	0	0	44,600	44,650	928	0	0
38,150	38,200	1,959	0	0	41,400	41,450	1,440	0	0	44,650	44,700	920	0	0
38,200	38,250	1,951	0	0	41,450	41,500	1,432	0	0	44,700	44,750	912	0	0
38,250	38,300	1,943	0	0	41,500	41,550	1,424	0	0	44,750	44,800	904	0	0
38,300	38,350	1,935	0	0	41,550	41,600	1,416	0	0	44,800	44,850	896	0	0
38,350	38,400	1,927	0	0	41,600	41,650	1,408	0	0	44,850	44,900	888	0	0
38,400	38,450	1,919	0	0	41,650	41,700	1,400	0	0	44,900	44,950	880	0	0
38,450	38,500	1,911	0	0	41,700	41,750	1,392	0	0	44,950	45,000	872	0	0
38,500	38,550	1,903	0	0	41,750	41,800	1,384	0	0	45,000	45,050	864	0	0
38,550	38,600	1,895	0	0	41,800	41,850	1,376	0	0	45,050	45,100	856	0	0
38,600	38,650	1,887	0	0	41,850	41,900	1,368	0	0	45,100	45,150	848	0	0
38,650	38,700	1,879	0	0	41,900	41,950	1,360	0	0	45,150	45,200	840	0	0
38,700	38,750	1,871	0	0	41,950	42,000	1,352	0	0	45,200	45,250	832	0	0
38,750	38,800	1,863	0	0	42,000	42,050	1,344	0	0	45,250	45,300	824	0	0
38,800	38,850	1,855	0	0	42,050	42,100	1,336	0	0	45,300	45,350	816	0	0
38,850	38,900	1,847	0	0	42,100	42,150	1,328	0	0	45,350	45,400	808	0	0
38,900	38,950	1,839	0	0	42,150	42,200	1,320	0	0	45,400	45,450	800	0	0
38,950	39,000	1,831	0	0	42,200	42,250	1,312	0	0	45,450	45,500	792	0	0
39,000	39,050	1,823	0	0	42,250	42,300	1,304	0	0	45,500	45,550	784	0	0
39,050	39,100	1,815	0	0	42,300	42,350	1,296	0	0	45,550	45,600	776	0	0
39,100	39,150	1,807	0	0	42,350	42,400	1,288	0	0	45,600	45,650	768	0	0
39,150	39,200	1,799	0	0	42,400	42,450	1,280	0	0	45,650	45,700	760	0	0
39,200	39,250	1,791	0	0	42,450	42,500	1,272	0	0	45,700	45,750	752	0	0
39,250	39,300	1,783	0	0	42,500	42,550	1,264	0	0	45,750	45,800	744	0	0
39,300	39,350	1,775	0	0	42,550	42,600	1,256	0	0	45,800	45,850	736	0	0
39,350	39,400	1,767	0	0	42,600	42,650	1,248	0	0	45,850	45,900	729	0	0
39,400	39,450	1,759	0	0	42,650	42,700	1,240	0	0	45,900	45,950	721	0	0
39,450	39,500	1,751	0	0	42,700	42,750	1,232	0	0	45,950	46,000	713	0	0
39,500	39,550	1,743	0	0	42,750	42,800	1,224	0	0	46,000	46,050	705	0	0
39,550	39,600	1,735	0	0	42,800	42,850	1,216	0	0	46,050	46,100	697	0	0
39,600	39,650	1,727	0	0	42,850	42,900	1,208	0	0	46,100	46,150	689	0	0
39,650	39,700	1,719	0	0	42,900	42,950	1,200	0	0	46,150	46,200	681	0	0
39,700	39,750	1,711	0	0	42,950	43,000	1,192	0	0	46,200	46,250	673	0	0
39,750	39,800	1,703	0	0	43,000	43,050	1,184	0	0	46,250	46,300	665	0	0
39,800	39,850	1,695	0	0	43,050	43,100	1,176	0	0	46,300	46,350	657	0	0
39,850	39,900	1,687	0	0	43,100	43,150	1,168	0	0	46,350	46,400	649	0	0
39,900	39,950	1,679	0	0	43,150	43,200	1,160	0	0	46,400	46,450	641	0	0
39,950	40,000	1,671	0	0	43,200	43,250	1,152	0	0	46,450	46,500	633	0	0

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
46,500	46,550	625	0	0
46,550	46,600	617	0	0
46,600	46,650	609	0	0
46,650	46,700	601	0	0
46,700	46,750	593	0	0
46,750	46,800	585	0	0
46,800	46,850	577	0	0
46,850	46,900	569	0	0
46,900	46,950	561	0	0
46,950	47,000	553	0	0
47,000	47,050	545	0	0
47,050	47,100	537	0	0
47,100	47,150	529	0	0
47,150	47,200	521	0	0
47,200	47,250	513	0	0
47,250	47,300	505	0	0
47,300	47,350	497	0	0
47,350	47,400	489	0	0
47,400	47,450	481	0	0
47,450	47,500	473	0	0
47,500	47,550	465	0	0
47,550	47,600	457	0	0
47,600	47,650	449	0	0
47,650	47,700	441	0	0
47,700	47,750	433	0	0
47,750	47,800	425	0	0
47,800	47,850	417	0	0
47,850	47,900	409	0	0
47,900	47,950	401	0	0
47,950	48,000	393	0	0

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
48,000	48,050	385	0	0
48,050	48,100	377	0	0
48,100	48,150	369	0	0
48,150	48,200	361	0	0
48,200	48,250	353	0	0
48,250	48,300	345	0	0
48,300	48,350	337	0	0
48,350	48,400	329	0	0
48,400	48,450	321	0	0
48,450	48,500	313	0	0
48,500	48,550	305	0	0
48,550	48,600	297	0	0
48,600	48,650	289	0	0
48,650	48,700	281	0	0
48,700	48,750	273	0	0
48,750	48,800	265	0	0
48,800	48,850	257	0	0
48,850	48,900	249	0	0
48,900	48,950	241	0	0
48,950	49,000	233	0	0
49,000	49,050	225	0	0
49,050	49,100	217	0	0
49,100	49,150	209	0	0
49,150	49,200	201	0	0
49,200	49,250	193	0	0
49,250	49,300	185	0	0
49,300	49,350	177	0	0
49,350	49,400	169	0	0
49,400	49,450	161	0	0
49,450	49,500	153	0	0

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
49,500	49,550	145	0	0
49,550	49,600	137	0	0
49,600	49,650	129	0	0
49,650	49,700	121	0	0
49,700	49,750	113	0	0
49,750	49,800	105	0	0
49,800	49,850	97	0	0
49,850	49,900	89	0	0
49,900	49,950	81	0	0
49,950	50,000	73	0	0
50,000	50,050	65	0	0
50,050	50,100	57	0	0
50,100	50,150	49	0	0
50,150	50,200	41	0	0
50,200	50,250	33	0	0
50,250	50,300	25	0	0
50,300	50,350	17	0	0
50,350	50,400	9	0	0
50,400	50,450	*	0	0

* If the amount you are looking up in **column a** is at least $50,400 but less than $50,434 the amount to enter is $3; above this amount you **cannot** take the credit.