



# 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 \$3,600. 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 6 (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.

<b>Worksheet A</b>	
<b>Wages, salaries, tips, etc.</b>	
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; or
- 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),

enter the total of those amounts on line 14.

**Line 15** – 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 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.

<b>Worksheet B</b>	
<b>Business income</b>	
<b>Self-employed, members of the clergy, and people with church employee income filing federal Schedule SE</b>	
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 _____
<b>Self-employed individuals NOT required to file federal Schedule SE</b>	
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, Section A. Reduce the federal Schedule K-1 amounts as described in the federal <i>Partner's Instructions for Schedule K-1</i> .	
<b>Statutory employees filing federal Schedule C</b>	
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 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 18a) .....	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"> <li>• If your filing status is Ⓒ, <i>Married filing separate return</i>, also complete line 4 below.</li> <li>• Part-year NYC residents must also complete lines 5 through 9 below.</li> <li>• All others, enter the line 3 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.</li> </ul>	
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 _____
<ul style="list-style-type: none"> <li>• Part-year NYC residents must also complete lines 5 through 9 below.</li> <li>• All others, enter the line 4 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.</li> </ul>	
<b>Part-year NYC residents only</b>	
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 _____

## 2019 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	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	518	518
1,800	1,850	621	140	140	4,300	4,350	1,471	331	331	6,800	6,850	2,321	522	522
1,850	1,900	638	143	143	4,350	4,400	1,488	335	335	6,850	6,900	2,338	526	526
1,900	1,950	655	147	147	4,400	4,450	1,505	339	339	6,900	6,950	2,355	529	529
1,950	2,000	672	151	151	4,450	4,500	1,522	342	342	6,950	7,000	2,372	529	529
2,000	2,050	689	155	155	4,500	4,550	1,539	346	346	7,000	7,050	2,389	529	529
2,050	2,100	706	159	159	4,550	4,600	1,556	350	350	7,050	7,100	2,406	529	529
2,100	2,150	723	163	163	4,600	4,650	1,573	354	354	7,100	7,150	2,423	529	529
2,150	2,200	740	166	166	4,650	4,700	1,590	358	358	7,150	7,200	2,440	529	529
2,200	2,250	757	170	170	4,700	4,750	1,607	361	361	7,200	7,250	2,457	529	529
2,250	2,300	774	174	174	4,750	4,800	1,624	365	365	7,250	7,300	2,474	529	529
2,300	2,350	791	178	178	4,800	4,850	1,641	369	369	7,300	7,350	2,491	529	529
2,350	2,400	808	182	182	4,850	4,900	1,658	373	373	7,350	7,400	2,508	529	529
2,400	2,450	825	186	186	4,900	4,950	1,675	377	377	7,400	7,450	2,525	529	529
2,450	2,500	842	189	189	4,950	5,000	1,692	381	381	7,450	7,500	2,542	529	529

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	529	529	10,000	10,050	3,409	424	529	12,500	12,550	3,526	233	529
7,550	7,600	2,576	529	529	10,050	10,100	3,426	420	529	12,550	12,600	3,526	229	529
7,600	7,650	2,593	529	529	10,100	10,150	3,443	417	529	12,600	12,650	3,526	225	529
7,650	7,700	2,610	529	529	10,150	10,200	3,460	413	529	12,650	12,700	3,526	221	529
7,700	7,750	2,627	529	529	10,200	10,250	3,477	409	529	12,700	12,750	3,526	218	529
7,750	7,800	2,644	529	529	10,250	10,300	3,494	405	529	12,750	12,800	3,526	214	529
7,800	7,850	2,661	529	529	10,300	10,350	3,511	401	529	12,800	12,850	3,526	210	529
7,850	7,900	2,678	529	529	10,350	10,400	3,526	397	529	12,850	12,900	3,526	206	529
7,900	7,950	2,695	529	529	10,400	10,450	3,526	394	529	12,900	12,950	3,526	202	529
7,950	8,000	2,712	529	529	10,450	10,500	3,526	390	529	12,950	13,000	3,526	199	529
8,000	8,050	2,729	529	529	10,500	10,550	3,526	386	529	13,000	13,050	3,526	195	529
8,050	8,100	2,746	529	529	10,550	10,600	3,526	382	529	13,050	13,100	3,526	191	529
8,100	8,150	2,763	529	529	10,600	10,650	3,526	378	529	13,100	13,150	3,526	187	529
8,150	8,200	2,780	529	529	10,650	10,700	3,526	374	529	13,150	13,200	3,526	183	529
8,200	8,250	2,797	529	529	10,700	10,750	3,526	371	529	13,200	13,250	3,526	179	529
8,250	8,300	2,814	529	529	10,750	10,800	3,526	367	529	13,250	13,300	3,526	176	529
8,300	8,350	2,831	529	529	10,800	10,850	3,526	363	529	13,300	13,350	3,526	172	529
8,350	8,400	2,848	529	529	10,850	10,900	3,526	359	529	13,350	13,400	3,526	168	529
8,400	8,450	2,865	529	529	10,900	10,950	3,526	355	529	13,400	13,450	3,526	164	529
8,450	8,500	2,882	529	529	10,950	11,000	3,526	352	529	13,450	13,500	3,526	160	529
8,500	8,550	2,899	529	529	11,000	11,050	3,526	348	529	13,500	13,550	3,526	156	529
8,550	8,600	2,916	529	529	11,050	11,100	3,526	344	529	13,550	13,600	3,526	153	529
8,600	8,650	2,933	529	529	11,100	11,150	3,526	340	529	13,600	13,650	3,526	149	529
8,650	8,700	2,950	527	529	11,150	11,200	3,526	336	529	13,650	13,700	3,526	145	529
8,700	8,750	2,967	524	529	11,200	11,250	3,526	332	529	13,700	13,750	3,526	141	529
8,750	8,800	2,984	520	529	11,250	11,300	3,526	329	529	13,750	13,800	3,526	137	529
8,800	8,850	3,001	516	529	11,300	11,350	3,526	325	529	13,800	13,850	3,526	133	529
8,850	8,900	3,018	512	529	11,350	11,400	3,526	321	529	13,850	13,900	3,526	130	529
8,900	8,950	3,035	508	529	11,400	11,450	3,526	317	529	13,900	13,950	3,526	126	529
8,950	9,000	3,052	505	529	11,450	11,500	3,526	313	529	13,950	14,000	3,526	122	529
9,000	9,050	3,069	501	529	11,500	11,550	3,526	309	529	14,000	14,050	3,526	118	529
9,050	9,100	3,086	497	529	11,550	11,600	3,526	306	529	14,050	14,100	3,526	114	529
9,100	9,150	3,103	493	529	11,600	11,650	3,526	302	529	14,100	14,150	3,526	111	529
9,150	9,200	3,120	489	529	11,650	11,700	3,526	298	529	14,150	14,200	3,526	107	529
9,200	9,250	3,137	485	529	11,700	11,750	3,526	294	529	14,200	14,250	3,526	103	529
9,250	9,300	3,154	482	529	11,750	11,800	3,526	290	529	14,250	14,300	3,526	99	529
9,300	9,350	3,171	478	529	11,800	11,850	3,526	286	529	14,300	14,350	3,526	95	529
9,350	9,400	3,188	474	529	11,850	11,900	3,526	283	529	14,350	14,400	3,526	91	529
9,400	9,450	3,205	470	529	11,900	11,950	3,526	279	529	14,400	14,450	3,526	88	529
9,450	9,500	3,222	466	529	11,950	12,000	3,526	275	529	14,450	14,500	3,526	84	527
9,500	9,550	3,239	462	529	12,000	12,050	3,526	271	529	14,500	14,550	3,526	80	524
9,550	9,600	3,256	459	529	12,050	12,100	3,526	267	529	14,550	14,600	3,526	76	520
9,600	9,650	3,273	455	529	12,100	12,150	3,526	264	529	14,600	14,650	3,526	72	516
9,650	9,700	3,290	451	529	12,150	12,200	3,526	260	529	14,650	14,700	3,526	68	512
9,700	9,750	3,307	447	529	12,200	12,250	3,526	256	529	14,700	14,750	3,526	65	508
9,750	9,800	3,324	443	529	12,250	12,300	3,526	252	529	14,750	14,800	3,526	61	505
9,800	9,850	3,341	439	529	12,300	12,350	3,526	248	529	14,800	14,850	3,526	57	501
9,850	9,900	3,358	436	529	12,350	12,400	3,526	244	529	14,850	14,900	3,526	53	497
9,900	9,950	3,375	432	529	12,400	12,450	3,526	241	529	14,900	14,950	3,526	49	493
9,950	10,000	3,392	428	529	12,450	12,500	3,526	237	529	14,950	15,000	3,526	46	489

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	3,526	42	485	17,500	17,550	3,526	0	294	20,000	20,050	3,367	0	103
15,050	15,100	3,526	38	482	17,550	17,600	3,526	0	290	20,050	20,100	3,359	0	99
15,100	15,150	3,526	34	478	17,600	17,650	3,526	0	286	20,100	20,150	3,351	0	95
15,150	15,200	3,526	30	474	17,650	17,700	3,526	0	283	20,150	20,200	3,343	0	91
15,200	15,250	3,526	26	470	17,700	17,750	3,526	0	279	20,200	20,250	3,335	0	88
15,250	15,300	3,526	23	466	17,750	17,800	3,526	0	275	20,250	20,300	3,327	0	84
15,300	15,350	3,526	19	462	17,800	17,850	3,526	0	271	20,300	20,350	3,319	0	80
15,350	15,400	3,526	15	459	17,850	17,900	3,526	0	267	20,350	20,400	3,311	0	76
15,400	15,450	3,526	11	455	17,900	17,950	3,526	0	264	20,400	20,450	3,303	0	72
15,450	15,500	3,526	7	451	17,950	18,000	3,526	0	260	20,450	20,500	3,295	0	68
15,500	15,550	3,526	3	447	18,000	18,050	3,526	0	256	20,500	20,550	3,287	0	65
15,550	15,600	3,526	*	443	18,050	18,100	3,526	0	252	20,550	20,600	3,279	0	61
15,600	15,650	3,526	0	439	18,100	18,150	3,526	0	248	20,600	20,650	3,271	0	57
15,650	15,700	3,526	0	436	18,150	18,200	3,526	0	244	20,650	20,700	3,263	0	53
15,700	15,750	3,526	0	432	18,200	18,250	3,526	0	241	20,700	20,750	3,255	0	49
15,750	15,800	3,526	0	428	18,250	18,300	3,526	0	237	20,750	20,800	3,247	0	46
15,800	15,850	3,526	0	424	18,300	18,350	3,526	0	233	20,800	20,850	3,239	0	42
15,850	15,900	3,526	0	420	18,350	18,400	3,526	0	229	20,850	20,900	3,231	0	38
15,900	15,950	3,526	0	417	18,400	18,450	3,526	0	225	20,900	20,950	3,223	0	34
15,950	16,000	3,526	0	413	18,450	18,500	3,526	0	221	20,950	21,000	3,215	0	30
16,000	16,050	3,526	0	409	18,500	18,550	3,526	0	218	21,000	21,050	3,207	0	26
16,050	16,100	3,526	0	405	18,550	18,600	3,526	0	214	21,050	21,100	3,199	0	23
16,100	16,150	3,526	0	401	18,600	18,650	3,526	0	210	21,100	21,150	3,191	0	19
16,150	16,200	3,526	0	397	18,650	18,700	3,526	0	206	21,150	21,200	3,183	0	15
16,200	16,250	3,526	0	394	18,700	18,750	3,526	0	202	21,200	21,250	3,175	0	11
16,250	16,300	3,526	0	390	18,750	18,800	3,526	0	199	21,250	21,300	3,167	0	7
16,300	16,350	3,526	0	386	18,800	18,850	3,526	0	195	21,300	21,350	3,159	0	3
16,350	16,400	3,526	0	382	18,850	18,900	3,526	0	191	21,350	21,400	3,151	0	*
16,400	16,450	3,526	0	378	18,900	18,950	3,526	0	187	21,400	21,450	3,143	0	0
16,450	16,500	3,526	0	374	18,950	19,000	3,526	0	183	21,450	21,500	3,135	0	0
16,500	16,550	3,526	0	371	19,000	19,050	3,526	0	179	21,500	21,550	3,127	0	0
16,550	16,600	3,526	0	367	19,050	19,100	3,519	0	176	21,550	21,600	3,119	0	0
16,600	16,650	3,526	0	363	19,100	19,150	3,511	0	172	21,600	21,650	3,111	0	0
16,650	16,700	3,526	0	359	19,150	19,200	3,503	0	168	21,650	21,700	3,103	0	0
16,700	16,750	3,526	0	355	19,200	19,250	3,495	0	164	21,700	21,750	3,095	0	0
16,750	16,800	3,526	0	352	19,250	19,300	3,487	0	160	21,750	21,800	3,087	0	0
16,800	16,850	3,526	0	348	19,300	19,350	3,479	0	156	21,800	21,850	3,079	0	0
16,850	16,900	3,526	0	344	19,350	19,400	3,471	0	153	21,850	21,900	3,071	0	0
16,900	16,950	3,526	0	340	19,400	19,450	3,463	0	149	21,900	21,950	3,063	0	0
16,950	17,000	3,526	0	336	19,450	19,500	3,455	0	145	21,950	22,000	3,055	0	0
17,000	17,050	3,526	0	332	19,500	19,550	3,447	0	141	22,000	22,050	3,047	0	0
17,050	17,100	3,526	0	329	19,550	19,600	3,439	0	137	22,050	22,100	3,039	0	0
17,100	17,150	3,526	0	325	19,600	19,650	3,431	0	133	22,100	22,150	3,031	0	0
17,150	17,200	3,526	0	321	19,650	19,700	3,423	0	130	22,150	22,200	3,023	0	0
17,200	17,250	3,526	0	317	19,700	19,750	3,415	0	126	22,200	22,250	3,015	0	0
17,250	17,300	3,526	0	313	19,750	19,800	3,407	0	122	22,250	22,300	3,007	0	0
17,300	17,350	3,526	0	309	19,800	19,850	3,399	0	118	22,300	22,350	2,999	0	0
17,350	17,400	3,526	0	306	19,850	19,900	3,391	0	114	22,350	22,400	2,991	0	0
17,400	17,450	3,526	0	302	19,900	19,950	3,383	0	111	22,400	22,450	2,983	0	0
17,450	17,500	3,526	0	298	19,950	20,000	3,375	0	107	22,450	22,500	2,975	0	0

\* If the amount you are looking up in **column b** is at least \$15,550 but less than \$15,570, 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 \$21,350 but less than \$21,370, 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	2,967	0	0	25,500	25,550	2,488	0	0	28,500	28,550	2,008	0	0
22,550	22,600	2,959	0	0	25,550	25,600	2,480	0	0	28,550	28,600	2,001	0	0
22,600	22,650	2,951	0	0	25,600	25,650	2,472	0	0	28,600	28,650	1,993	0	0
22,650	22,700	2,943	0	0	25,650	25,700	2,464	0	0	28,650	28,700	1,985	0	0
22,700	22,750	2,935	0	0	25,700	25,750	2,456	0	0	28,700	28,750	1,977	0	0
22,750	22,800	2,927	0	0	25,750	25,800	2,448	0	0	28,750	28,800	1,969	0	0
22,800	22,850	2,919	0	0	25,800	25,850	2,440	0	0	28,800	28,850	1,961	0	0
22,850	22,900	2,911	0	0	25,850	25,900	2,432	0	0	28,850	28,900	1,953	0	0
22,900	22,950	2,903	0	0	25,900	25,950	2,424	0	0	28,900	28,950	1,945	0	0
22,950	23,000	2,895	0	0	25,950	26,000	2,416	0	0	28,950	29,000	1,937	0	0
23,000	23,050	2,887	0	0	26,000	26,050	2,408	0	0	29,000	29,050	1,929	0	0
23,050	23,100	2,879	0	0	26,050	26,100	2,400	0	0	29,050	29,100	1,921	0	0
23,100	23,150	2,871	0	0	26,100	26,150	2,392	0	0	29,100	29,150	1,913	0	0
23,150	23,200	2,863	0	0	26,150	26,200	2,384	0	0	29,150	29,200	1,905	0	0
23,200	23,250	2,855	0	0	26,200	26,250	2,376	0	0	29,200	29,250	1,897	0	0
23,250	23,300	2,847	0	0	26,250	26,300	2,368	0	0	29,250	29,300	1,889	0	0
23,300	23,350	2,839	0	0	26,300	26,350	2,360	0	0	29,300	29,350	1,881	0	0
23,350	23,400	2,831	0	0	26,350	26,400	2,352	0	0	29,350	29,400	1,873	0	0
23,400	23,450	2,823	0	0	26,400	26,450	2,344	0	0	29,400	29,450	1,865	0	0
23,450	23,500	2,815	0	0	26,450	26,500	2,336	0	0	29,450	29,500	1,857	0	0
23,500	23,550	2,807	0	0	26,500	26,550	2,328	0	0	29,500	29,550	1,849	0	0
23,550	23,600	2,800	0	0	26,550	26,600	2,320	0	0	29,550	29,600	1,841	0	0
23,600	23,650	2,792	0	0	26,600	26,650	2,312	0	0	29,600	29,650	1,833	0	0
23,650	23,700	2,784	0	0	26,650	26,700	2,304	0	0	29,650	29,700	1,825	0	0
23,700	23,750	2,776	0	0	26,700	26,750	2,296	0	0	29,700	29,750	1,817	0	0
23,750	23,800	2,768	0	0	26,750	26,800	2,288	0	0	29,750	29,800	1,809	0	0
23,800	23,850	2,760	0	0	26,800	26,850	2,280	0	0	29,800	29,850	1,801	0	0
23,850	23,900	2,752	0	0	26,850	26,900	2,272	0	0	29,850	29,900	1,793	0	0
23,900	23,950	2,744	0	0	26,900	26,950	2,264	0	0	29,900	29,950	1,785	0	0
23,950	24,000	2,736	0	0	26,950	27,000	2,256	0	0	29,950	30,000	1,777	0	0
24,000	24,050	2,728	0	0	27,000	27,050	2,248	0	0	30,000	30,050	1,769	0	0
24,050	24,100	2,720	0	0	27,050	27,100	2,240	0	0	30,050	30,100	1,761	0	0
24,100	24,150	2,712	0	0	27,100	27,150	2,232	0	0	30,100	30,150	1,753	0	0
24,150	24,200	2,704	0	0	27,150	27,200	2,224	0	0	30,150	30,200	1,745	0	0
24,200	24,250	2,696	0	0	27,200	27,250	2,216	0	0	30,200	30,250	1,737	0	0
24,250	24,300	2,688	0	0	27,250	27,300	2,208	0	0	30,250	30,300	1,729	0	0
24,300	24,350	2,680	0	0	27,300	27,350	2,200	0	0	30,300	30,350	1,721	0	0
24,350	24,400	2,672	0	0	27,350	27,400	2,192	0	0	30,350	30,400	1,713	0	0
24,400	24,450	2,664	0	0	27,400	27,450	2,184	0	0	30,400	30,450	1,705	0	0
24,450	24,500	2,656	0	0	27,450	27,500	2,176	0	0	30,450	30,500	1,697	0	0
24,500	24,550	2,648	0	0	27,500	27,550	2,168	0	0	30,500	30,550	1,689	0	0
24,550	24,600	2,640	0	0	27,550	27,600	2,160	0	0	30,550	30,600	1,681	0	0
24,600	24,650	2,632	0	0	27,600	27,650	2,152	0	0	30,600	30,650	1,673	0	0
24,650	24,700	2,624	0	0	27,650	27,700	2,144	0	0	30,650	30,700	1,665	0	0
24,700	24,750	2,616	0	0	27,700	27,750	2,136	0	0	30,700	30,750	1,657	0	0
24,750	24,800	2,608	0	0	27,750	27,800	2,128	0	0	30,750	30,800	1,649	0	0
24,800	24,850	2,600	0	0	27,800	27,850	2,120	0	0	30,800	30,850	1,641	0	0
24,850	24,900	2,592	0	0	27,850	27,900	2,112	0	0	30,850	30,900	1,633	0	0
24,900	24,950	2,584	0	0	27,900	27,950	2,104	0	0	30,900	30,950	1,625	0	0
24,950	25,000	2,576	0	0	27,950	28,000	2,096	0	0	30,950	31,000	1,617	0	0
25,000	25,050	2,568	0	0	28,000	28,050	2,088	0	0	31,000	31,050	1,609	0	0
25,050	25,100	2,560	0	0	28,050	28,100	2,080	0	0	31,050	31,100	1,601	0	0
25,100	25,150	2,552	0	0	28,100	28,150	2,072	0	0	31,100	31,150	1,593	0	0
25,150	25,200	2,544	0	0	28,150	28,200	2,064	0	0	31,150	31,200	1,585	0	0
25,200	25,250	2,536	0	0	28,200	28,250	2,056	0	0	31,200	31,250	1,577	0	0
25,250	25,300	2,528	0	0	28,250	28,300	2,048	0	0	31,250	31,300	1,569	0	0
25,300	25,350	2,520	0	0	28,300	28,350	2,040	0	0	31,300	31,350	1,561	0	0
25,350	25,400	2,512	0	0	28,350	28,400	2,032	0	0	31,350	31,400	1,553	0	0
25,400	25,450	2,504	0	0	28,400	28,450	2,024	0	0	31,400	31,450	1,545	0	0
25,450	25,500	2,496	0	0	28,450	28,500	2,016	0	0	31,450	31,500	1,537	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:		
31,500	31,550	1,529	0	0	34,750	34,800	1,010	0	0	38,000	38,050	490	0	0
31,550	31,600	1,521	0	0	34,800	34,850	1,002	0	0	38,050	38,100	482	0	0
31,600	31,650	1,513	0	0	34,850	34,900	994	0	0	38,100	38,150	474	0	0
31,650	31,700	1,505	0	0	34,900	34,950	986	0	0	38,150	38,200	466	0	0
31,700	31,750	1,497	0	0	34,950	35,000	978	0	0	38,200	38,250	458	0	0
31,750	31,800	1,489	0	0	35,000	35,050	970	0	0	38,250	38,300	450	0	0
31,800	31,850	1,481	0	0	35,050	35,100	962	0	0	38,300	38,350	442	0	0
31,850	31,900	1,473	0	0	35,100	35,150	954	0	0	38,350	38,400	434	0	0
31,900	31,950	1,465	0	0	35,150	35,200	946	0	0	38,400	38,450	426	0	0
31,950	32,000	1,457	0	0	35,200	35,250	938	0	0	38,450	38,500	418	0	0
32,000	32,050	1,449	0	0	35,250	35,300	930	0	0	38,500	38,550	410	0	0
32,050	32,100	1,441	0	0	35,300	35,350	922	0	0	38,550	38,600	403	0	0
32,100	32,150	1,433	0	0	35,350	35,400	914	0	0	38,600	38,650	395	0	0
32,150	32,200	1,425	0	0	35,400	35,450	906	0	0	38,650	38,700	387	0	0
32,200	32,250	1,417	0	0	35,450	35,500	898	0	0	38,700	38,750	379	0	0
32,250	32,300	1,409	0	0	35,500	35,550	890	0	0	38,750	38,800	371	0	0
32,300	32,350	1,401	0	0	35,550	35,600	882	0	0	38,800	38,850	363	0	0
32,350	32,400	1,393	0	0	35,600	35,650	874	0	0	38,850	38,900	355	0	0
32,400	32,450	1,385	0	0	35,650	35,700	866	0	0	38,900	38,950	347	0	0
32,450	32,500	1,377	0	0	35,700	35,750	858	0	0	38,950	39,000	339	0	0
32,500	32,550	1,369	0	0	35,750	35,800	850	0	0	39,000	39,050	331	0	0
32,550	32,600	1,361	0	0	35,800	35,850	842	0	0	39,050	39,100	323	0	0
32,600	32,650	1,353	0	0	35,850	35,900	834	0	0	39,100	39,150	315	0	0
32,650	32,700	1,345	0	0	35,900	35,950	826	0	0	39,150	39,200	307	0	0
32,700	32,750	1,337	0	0	35,950	36,000	818	0	0	39,200	39,250	299	0	0
32,750	32,800	1,329	0	0	36,000	36,050	810	0	0	39,250	39,300	291	0	0
32,800	32,850	1,321	0	0	36,050	36,100	802	0	0	39,300	39,350	283	0	0
32,850	32,900	1,313	0	0	36,100	36,150	794	0	0	39,350	39,400	275	0	0
32,900	32,950	1,305	0	0	36,150	36,200	786	0	0	39,400	39,450	267	0	0
32,950	33,000	1,297	0	0	36,200	36,250	778	0	0	39,450	39,500	259	0	0
33,000	33,050	1,289	0	0	36,250	36,300	770	0	0	39,500	39,550	251	0	0
33,050	33,100	1,281	0	0	36,300	36,350	762	0	0	39,550	39,600	243	0	0
33,100	33,150	1,273	0	0	36,350	36,400	754	0	0	39,600	39,650	235	0	0
33,150	33,200	1,265	0	0	36,400	36,450	746	0	0	39,650	39,700	227	0	0
33,200	33,250	1,257	0	0	36,450	36,500	738	0	0	39,700	39,750	219	0	0
33,250	33,300	1,249	0	0	36,500	36,550	730	0	0	39,750	39,800	211	0	0
33,300	33,350	1,241	0	0	36,550	36,600	722	0	0	39,800	39,850	203	0	0
33,350	33,400	1,233	0	0	36,600	36,650	714	0	0	39,850	39,900	195	0	0
33,400	33,450	1,225	0	0	36,650	36,700	706	0	0	39,900	39,950	187	0	0
33,450	33,500	1,217	0	0	36,700	36,750	698	0	0	39,950	40,000	179	0	0
33,500	33,550	1,209	0	0	36,750	36,800	690	0	0	40,000	40,050	171	0	0
33,550	33,600	1,202	0	0	36,800	36,850	682	0	0	40,050	40,100	163	0	0
33,600	33,650	1,194	0	0	36,850	36,900	674	0	0	40,100	40,150	155	0	0
33,650	33,700	1,186	0	0	36,900	36,950	666	0	0	40,150	40,200	147	0	0
33,700	33,750	1,178	0	0	36,950	37,000	658	0	0	40,200	40,250	139	0	0
33,750	33,800	1,170	0	0	37,000	37,050	650	0	0	40,250	40,300	131	0	0
33,800	33,850	1,162	0	0	37,050	37,100	642	0	0	40,300	40,350	123	0	0
33,850	33,900	1,154	0	0	37,100	37,150	634	0	0	40,350	40,400	115	0	0
33,900	33,950	1,146	0	0	37,150	37,200	626	0	0	40,400	40,450	107	0	0
33,950	34,000	1,138	0	0	37,200	37,250	618	0	0	40,450	40,500	99	0	0
34,000	34,050	1,130	0	0	37,250	37,300	610	0	0	40,500	40,550	91	0	0
34,050	34,100	1,122	0	0	37,300	37,350	602	0	0	40,550	40,600	83	0	0
34,100	34,150	1,114	0	0	37,350	37,400	594	0	0	40,600	40,650	75	0	0
34,150	34,200	1,106	0	0	37,400	37,450	586	0	0	40,650	40,700	67	0	0
34,200	34,250	1,098	0	0	37,450	37,500	578	0	0	40,700	40,750	59	0	0
34,250	34,300	1,090	0	0	37,500	37,550	570	0	0	40,750	40,800	51	0	0
34,300	34,350	1,082	0	0	37,550	37,600	562	0	0	40,800	40,850	43	0	0
34,350	34,400	1,074	0	0	37,600	37,650	554	0	0	40,850	40,900	35	0	0
34,400	34,450	1,066	0	0	37,650	37,700	546	0	0	40,900	40,950	27	0	0
34,450	34,500	1,058	0	0	37,700	37,750	538	0	0	40,950	41,000	19	0	0
34,500	34,550	1,050	0	0	37,750	37,800	530	0	0	41,000	41,050	11	0	0
34,550	34,600	1,042	0	0	37,800	37,850	522	0	0	41,050	41,100	*	0	0
34,600	34,650	1,034	0	0	37,850	37,900	514	0	0					
34,650	34,700	1,026	0	0	37,900	37,950	506	0	0					
34,700	34,750	1,018	0	0	37,950	38,000	498	0	0					

\* If the amount you are looking up in column a is at least \$41,050 but less than \$41,094, the amount to enter is \$3; above this amount you cannot take the credit.