



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 \$3,450. For most people, investment income is the **total amount** of the following:

- taxable interest income (from federal Form 1040A or Form 1040, line 8a);
- tax-exempt interest income (from federal Form 1040A or Form 1040, line 8b);
- ordinary dividends income (from federal Form 1040A or Form 1040, line 9a); **and**
- capital gains net income from Form 1040A, line 10 or Form 1040, line 13 (if more than zero).

For more information on what qualifies as investment income, see federal Publication 596, *Earned Income Credit*.

Part 3 – Earned income

Line 13 – Complete **Worksheet A** below to determine the amount to enter on line 13.

Nontaxable combat pay

If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See federal Publication 3, *Armed Forces Tax Guide*. You can elect to include this pay in your earned income when computing the EIC. Electing to include nontaxable combat pay may increase or decrease your earned income credit. Compute the credit with and without your nontaxable combat pay before making the election. The amount of your nontaxable combat pay should be shown on federal Form(s) W-2, box 12, with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

Worksheet A	
Wages, salaries, tips, etc.	
1 Enter the amount from Form IT-201, line 1.....	1 _____
2 Enter any amount that was reported on federal Schedule SE, Section B, Part 1, line 5a, as a church employee, or that was reported on federal Schedule SE, Section A or Section B, Part 1, line 2, as a member of the clergy that was also included in line 1 above	2 _____
3 Subtract line 2 from line 1	3 _____
4 Enter the amount, if any, from federal Form 1040EZ, line 8b; Form 1040A, line 42b; or Form 1040, line 66b, 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 ③, *Married filing separate return*. See the instructions for Form IT-201 to determine your filing status. Remember that while the NYC EIC can be split in any manner you and your spouse agree to, the combined amount of both spouses’ NYC credits cannot be more than the amount on line 3. If you are a full-year NYC resident, enter this amount on Form IT-209, line 45; also enter on Form IT-201, line 70. If you are a part-year NYC resident, continue with line 5.

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

Note: If your filing status is ②, *Married filing joint return*, you and your spouse had different NYC resident periods, and you are filing separate Forms IT-360.1, enter on lines 6 and 7 the combined amount from both spouses’ Forms IT-360.1.

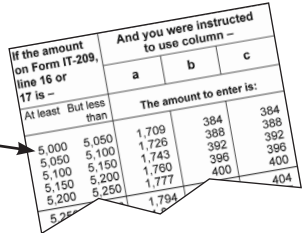
Worksheet C	
New York City earned income credit (NYC EIC)	
1	Amount of federal EIC claimed (from federal Form 1040EZ, line 8a, Form 1040A, line 42a, or Form 1040, line 66a)..... 1 _____
2	NYC EIC rate 5% (.05)..... 2 <u> .05</u>
3	Allowable NYC EIC (<i>multiply line 1 by line 2</i>)... 3 _____
	<ul style="list-style-type: none"> • If your filing status is ③, <i>Married filing separate return</i>, also complete line 4 below. • Part-year NYC residents must also complete lines 5 through 9 below. • All others, enter the line 3 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.
4	If your filing status is ③, <i>Married filing separate return</i> , the NYC EIC credit on line 3 above can be divided between spouses in any manner you wish. Enter on line 4 the amount you are claiming 4 _____
	<ul style="list-style-type: none"> • Part-year NYC residents must also complete lines 5 through 9 below. • All others, enter the line 4 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.
Part-year NYC residents only	
5	NYC EIC (<i>from line 3 or line 4 above</i>) 5 _____
6	Enter the amount from Form IT-360.1, line 20, column B; also enter this amount on Form IT-209, line 47 6 _____
7	Enter the amount from Form IT-360.1, line 20, column A; also enter this amount on Form IT-209, line 46 7 _____
8	Divide line 6 by line 7 (<i>round the result to four decimal places; cannot exceed 1.0000</i>)... 8 _____
9	Part-year resident NYC EIC (<i>multiply line 5 by line 8, and enter this amount on Form IT-209, line 45, and Form IT-201, line 70</i>) 9 _____

2017 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	510	510
1,700	1,750	587	132	132	4,200	4,250	1,437	323	323	6,700	6,750	2,287	510	510
1,750	1,800	604	136	136	4,250	4,300	1,454	327	327	6,750	6,800	2,304	510	510
1,800	1,850	621	140	140	4,300	4,350	1,471	331	331	6,800	6,850	2,321	510	510
1,850	1,900	638	143	143	4,350	4,400	1,488	335	335	6,850	6,900	2,338	510	510
1,900	1,950	655	147	147	4,400	4,450	1,505	339	339	6,900	6,950	2,355	510	510
1,950	2,000	672	151	151	4,450	4,500	1,522	342	342	6,950	7,000	2,372	510	510
2,000	2,050	689	155	155	4,500	4,550	1,539	346	346	7,000	7,050	2,389	510	510
2,050	2,100	706	159	159	4,550	4,600	1,556	350	350	7,050	7,100	2,406	510	510
2,100	2,150	723	163	163	4,600	4,650	1,573	354	354	7,100	7,150	2,423	510	510
2,150	2,200	740	166	166	4,650	4,700	1,590	358	358	7,150	7,200	2,440	510	510
2,200	2,250	757	170	170	4,700	4,750	1,607	361	361	7,200	7,250	2,457	510	510
2,250	2,300	774	174	174	4,750	4,800	1,624	365	365	7,250	7,300	2,474	510	510
2,300	2,350	791	178	178	4,800	4,850	1,641	369	369	7,300	7,350	2,491	510	510
2,350	2,400	808	182	182	4,850	4,900	1,658	373	373	7,350	7,400	2,508	510	510
2,400	2,450	825	186	186	4,900	4,950	1,675	377	377	7,400	7,450	2,525	510	510
2,450	2,500	842	189	189	4,950	5,000	1,692	381	381	7,450	7,500	2,542	510	510

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	510	510	10,000	10,050	3,400	381	510	12,500	12,550	3,400	190	510
7,550	7,600	2,576	510	510	10,050	10,100	3,400	378	510	12,550	12,600	3,400	186	510
7,600	7,650	2,593	510	510	10,100	10,150	3,400	374	510	12,600	12,650	3,400	182	510
7,650	7,700	2,610	510	510	10,150	10,200	3,400	370	510	12,650	12,700	3,400	179	510
7,700	7,750	2,627	510	510	10,200	10,250	3,400	366	510	12,700	12,750	3,400	175	510
7,750	7,800	2,644	510	510	10,250	10,300	3,400	362	510	12,750	12,800	3,400	171	510
7,800	7,850	2,661	510	510	10,300	10,350	3,400	358	510	12,800	12,850	3,400	167	510
7,850	7,900	2,678	510	510	10,350	10,400	3,400	355	510	12,850	12,900	3,400	163	510
7,900	7,950	2,695	510	510	10,400	10,450	3,400	351	510	12,900	12,950	3,400	160	510
7,950	8,000	2,712	510	510	10,450	10,500	3,400	347	510	12,950	13,000	3,400	156	510
8,000	8,050	2,729	510	510	10,500	10,550	3,400	343	510	13,000	13,050	3,400	152	510
8,050	8,100	2,746	510	510	10,550	10,600	3,400	339	510	13,050	13,100	3,400	148	510
8,100	8,150	2,763	510	510	10,600	10,650	3,400	335	510	13,100	13,150	3,400	144	510
8,150	8,200	2,780	510	510	10,650	10,700	3,400	332	510	13,150	13,200	3,400	140	510
8,200	8,250	2,797	510	510	10,700	10,750	3,400	328	510	13,200	13,250	3,400	137	510
8,250	8,300	2,814	510	510	10,750	10,800	3,400	324	510	13,250	13,300	3,400	133	510
8,300	8,350	2,831	510	510	10,800	10,850	3,400	320	510	13,300	13,350	3,400	129	510
8,350	8,400	2,848	508	510	10,850	10,900	3,400	316	510	13,350	13,400	3,400	125	510
8,400	8,450	2,865	504	510	10,900	10,950	3,400	313	510	13,400	13,450	3,400	121	510
8,450	8,500	2,882	500	510	10,950	11,000	3,400	309	510	13,450	13,500	3,400	117	510
8,500	8,550	2,899	496	510	11,000	11,050	3,400	305	510	13,500	13,550	3,400	114	510
8,550	8,600	2,916	492	510	11,050	11,100	3,400	301	510	13,550	13,600	3,400	110	510
8,600	8,650	2,933	488	510	11,100	11,150	3,400	297	510	13,600	13,650	3,400	106	510
8,650	8,700	2,950	485	510	11,150	11,200	3,400	293	510	13,650	13,700	3,400	102	510
8,700	8,750	2,967	481	510	11,200	11,250	3,400	290	510	13,700	13,750	3,400	98	510
8,750	8,800	2,984	477	510	11,250	11,300	3,400	286	510	13,750	13,800	3,400	94	510
8,800	8,850	3,001	473	510	11,300	11,350	3,400	282	510	13,800	13,850	3,400	91	510
8,850	8,900	3,018	469	510	11,350	11,400	3,400	278	510	13,850	13,900	3,400	87	510
8,900	8,950	3,035	466	510	11,400	11,450	3,400	274	510	13,900	13,950	3,400	83	510
8,950	9,000	3,052	462	510	11,450	11,500	3,400	270	510	13,950	14,000	3,400	79	507
9,000	9,050	3,069	458	510	11,500	11,550	3,400	267	510	14,000	14,050	3,400	75	503
9,050	9,100	3,086	454	510	11,550	11,600	3,400	263	510	14,050	14,100	3,400	72	499
9,100	9,150	3,103	450	510	11,600	11,650	3,400	259	510	14,100	14,150	3,400	68	495
9,150	9,200	3,120	446	510	11,650	11,700	3,400	255	510	14,150	14,200	3,400	64	492
9,200	9,250	3,137	443	510	11,700	11,750	3,400	251	510	14,200	14,250	3,400	60	488
9,250	9,300	3,154	439	510	11,750	11,800	3,400	247	510	14,250	14,300	3,400	56	484
9,300	9,350	3,171	435	510	11,800	11,850	3,400	244	510	14,300	14,350	3,400	52	480
9,350	9,400	3,188	431	510	11,850	11,900	3,400	240	510	14,350	14,400	3,400	49	476
9,400	9,450	3,205	427	510	11,900	11,950	3,400	236	510	14,400	14,450	3,400	45	472
9,450	9,500	3,222	423	510	11,950	12,000	3,400	232	510	14,450	14,500	3,400	41	469
9,500	9,550	3,239	420	510	12,000	12,050	3,400	228	510	14,500	14,550	3,400	37	465
9,550	9,600	3,256	416	510	12,050	12,100	3,400	225	510	14,550	14,600	3,400	33	461
9,600	9,650	3,273	412	510	12,100	12,150	3,400	221	510	14,600	14,650	3,400	29	457
9,650	9,700	3,290	408	510	12,150	12,200	3,400	217	510	14,650	14,700	3,400	26	453
9,700	9,750	3,307	404	510	12,200	12,250	3,400	213	510	14,700	14,750	3,400	22	449
9,750	9,800	3,324	400	510	12,250	12,300	3,400	209	510	14,750	14,800	3,400	18	446
9,800	9,850	3,341	397	510	12,300	12,350	3,400	205	510	14,800	14,850	3,400	14	442
9,850	9,900	3,358	393	510	12,350	12,400	3,400	202	510	14,850	14,900	3,400	10	438
9,900	9,950	3,375	389	510	12,400	12,450	3,400	198	510	14,900	14,950	3,400	7	434
9,950	10,000	3,392	385	510	12,450	12,500	3,400	194	510	14,950	15,000	3,400	3	430

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	3,400	0	426	17,500	17,550	3,400	0	235	20,000	20,050	3,131	0	44
15,050	15,100	3,400	0	423	17,550	17,600	3,400	0	231	20,050	20,100	3,123	0	40
15,100	15,150	3,400	0	419	17,600	17,650	3,400	0	228	20,100	20,150	3,115	0	36
15,150	15,200	3,400	0	415	17,650	17,700	3,400	0	224	20,150	20,200	3,107	0	33
15,200	15,250	3,400	0	411	17,700	17,750	3,400	0	220	20,200	20,250	3,099	0	29
15,250	15,300	3,400	0	407	17,750	17,800	3,400	0	216	20,250	20,300	3,091	0	25
15,300	15,350	3,400	0	404	17,800	17,850	3,400	0	212	20,300	20,350	3,083	0	21
15,350	15,400	3,400	0	400	17,850	17,900	3,400	0	208	20,350	20,400	3,075	0	17
15,400	15,450	3,400	0	396	17,900	17,950	3,400	0	205	20,400	20,450	3,067	0	13
15,450	15,500	3,400	0	392	17,950	18,000	3,400	0	201	20,450	20,500	3,059	0	10
15,500	15,550	3,400	0	388	18,000	18,050	3,400	0	197	20,500	20,550	3,051	0	6
15,550	15,600	3,400	0	384	18,050	18,100	3,400	0	193	20,550	20,600	3,043	0	*
15,600	15,650	3,400	0	381	18,100	18,150	3,400	0	189	20,600	20,650	3,035	0	0
15,650	15,700	3,400	0	377	18,150	18,200	3,400	0	186	20,650	20,700	3,027	0	0
15,700	15,750	3,400	0	373	18,200	18,250	3,400	0	182	20,700	20,750	3,019	0	0
15,750	15,800	3,400	0	369	18,250	18,300	3,400	0	178	20,750	20,800	3,011	0	0
15,800	15,850	3,400	0	365	18,300	18,350	3,400	0	174	20,800	20,850	3,003	0	0
15,850	15,900	3,400	0	361	18,350	18,400	3,394	0	170	20,850	20,900	2,995	0	0
15,900	15,950	3,400	0	358	18,400	18,450	3,386	0	166	20,900	20,950	2,987	0	0
15,950	16,000	3,400	0	354	18,450	18,500	3,378	0	163	20,950	21,000	2,979	0	0
16,000	16,050	3,400	0	350	18,500	18,550	3,370	0	159	21,000	21,050	2,971	0	0
16,050	16,100	3,400	0	346	18,550	18,600	3,362	0	155	21,050	21,100	2,963	0	0
16,100	16,150	3,400	0	342	18,600	18,650	3,354	0	151	21,100	21,150	2,955	0	0
16,150	16,200	3,400	0	339	18,650	18,700	3,346	0	147	21,150	21,200	2,947	0	0
16,200	16,250	3,400	0	335	18,700	18,750	3,338	0	143	21,200	21,250	2,939	0	0
16,250	16,300	3,400	0	331	18,750	18,800	3,330	0	140	21,250	21,300	2,931	0	0
16,300	16,350	3,400	0	327	18,800	18,850	3,322	0	136	21,300	21,350	2,923	0	0
16,350	16,400	3,400	0	323	18,850	18,900	3,315	0	132	21,350	21,400	2,915	0	0
16,400	16,450	3,400	0	319	18,900	18,950	3,307	0	128	21,400	21,450	2,907	0	0
16,450	16,500	3,400	0	316	18,950	19,000	3,299	0	124	21,450	21,500	2,899	0	0
16,500	16,550	3,400	0	312	19,000	19,050	3,291	0	120	21,500	21,550	2,891	0	0
16,550	16,600	3,400	0	308	19,050	19,100	3,283	0	117	21,550	21,600	2,883	0	0
16,600	16,650	3,400	0	304	19,100	19,150	3,275	0	113	21,600	21,650	2,875	0	0
16,650	16,700	3,400	0	300	19,150	19,200	3,267	0	109	21,650	21,700	2,867	0	0
16,700	16,750	3,400	0	296	19,200	19,250	3,259	0	105	21,700	21,750	2,859	0	0
16,750	16,800	3,400	0	293	19,250	19,300	3,251	0	101	21,750	21,800	2,851	0	0
16,800	16,850	3,400	0	289	19,300	19,350	3,243	0	98	21,800	21,850	2,843	0	0
16,850	16,900	3,400	0	285	19,350	19,400	3,235	0	94	21,850	21,900	2,835	0	0
16,900	16,950	3,400	0	281	19,400	19,450	3,227	0	90	21,900	21,950	2,827	0	0
16,950	17,000	3,400	0	277	19,450	19,500	3,219	0	86	21,950	22,000	2,819	0	0
17,000	17,050	3,400	0	273	19,500	19,550	3,211	0	82	22,000	22,050	2,811	0	0
17,050	17,100	3,400	0	270	19,550	19,600	3,203	0	78	22,050	22,100	2,803	0	0
17,100	17,150	3,400	0	266	19,600	19,650	3,195	0	75	22,100	22,150	2,795	0	0
17,150	17,200	3,400	0	262	19,650	19,700	3,187	0	71	22,150	22,200	2,787	0	0
17,200	17,250	3,400	0	258	19,700	19,750	3,179	0	67	22,200	22,250	2,779	0	0
17,250	17,300	3,400	0	254	19,750	19,800	3,171	0	63	22,250	22,300	2,771	0	0
17,300	17,350	3,400	0	251	19,800	19,850	3,163	0	59	22,300	22,350	2,763	0	0
17,350	17,400	3,400	0	247	19,850	19,900	3,155	0	55	22,350	22,400	2,755	0	0
17,400	17,450	3,400	0	243	19,900	19,950	3,147	0	52	22,400	22,450	2,747	0	0
17,450	17,500	3,400	0	239	19,950	20,000	3,139	0	48	22,450	22,500	2,739	0	0

* If the amount you are looking up in column c is at least \$20,550 but less than \$20,600, 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	2,731	0	0	25,000	25,050	2,332	0	0	27,500	27,550	1,932	0	0
22,550	22,600	2,723	0	0	25,050	25,100	2,324	0	0	27,550	27,600	1,924	0	0
22,600	22,650	2,715	0	0	25,100	25,150	2,316	0	0	27,600	27,650	1,916	0	0
22,650	22,700	2,707	0	0	25,150	25,200	2,308	0	0	27,650	27,700	1,908	0	0
22,700	22,750	2,699	0	0	25,200	25,250	2,300	0	0	27,700	27,750	1,900	0	0
22,750	22,800	2,691	0	0	25,250	25,300	2,292	0	0	27,750	27,800	1,892	0	0
22,800	22,850	2,683	0	0	25,300	25,350	2,284	0	0	27,800	27,850	1,884	0	0
22,850	22,900	2,675	0	0	25,350	25,400	2,276	0	0	27,850	27,900	1,876	0	0
22,900	22,950	2,667	0	0	25,400	25,450	2,268	0	0	27,900	27,950	1,868	0	0
22,950	23,000	2,659	0	0	25,450	25,500	2,260	0	0	27,950	28,000	1,860	0	0
23,000	23,050	2,651	0	0	25,500	25,550	2,252	0	0	28,000	28,050	1,852	0	0
23,050	23,100	2,643	0	0	25,550	25,600	2,244	0	0	28,050	28,100	1,844	0	0
23,100	23,150	2,635	0	0	25,600	25,650	2,236	0	0	28,100	28,150	1,836	0	0
23,150	23,200	2,627	0	0	25,650	25,700	2,228	0	0	28,150	28,200	1,828	0	0
23,200	23,250	2,619	0	0	25,700	25,750	2,220	0	0	28,200	28,250	1,820	0	0
23,250	23,300	2,611	0	0	25,750	25,800	2,212	0	0	28,250	28,300	1,812	0	0
23,300	23,350	2,603	0	0	25,800	25,850	2,204	0	0	28,300	28,350	1,804	0	0
23,350	23,400	2,595	0	0	25,850	25,900	2,196	0	0	28,350	28,400	1,796	0	0
23,400	23,450	2,587	0	0	25,900	25,950	2,188	0	0	28,400	28,450	1,788	0	0
23,450	23,500	2,579	0	0	25,950	26,000	2,180	0	0	28,450	28,500	1,780	0	0
23,500	23,550	2,571	0	0	26,000	26,050	2,172	0	0	28,500	28,550	1,772	0	0
23,550	23,600	2,563	0	0	26,050	26,100	2,164	0	0	28,550	28,600	1,764	0	0
23,600	23,650	2,555	0	0	26,100	26,150	2,156	0	0	28,600	28,650	1,756	0	0
23,650	23,700	2,547	0	0	26,150	26,200	2,148	0	0	28,650	28,700	1,748	0	0
23,700	23,750	2,539	0	0	26,200	26,250	2,140	0	0	28,700	28,750	1,740	0	0
23,750	23,800	2,531	0	0	26,250	26,300	2,132	0	0	28,750	28,800	1,732	0	0
23,800	23,850	2,523	0	0	26,300	26,350	2,124	0	0	28,800	28,850	1,724	0	0
23,850	23,900	2,516	0	0	26,350	26,400	2,116	0	0	28,850	28,900	1,717	0	0
23,900	23,950	2,508	0	0	26,400	26,450	2,108	0	0	28,900	28,950	1,709	0	0
23,950	24,000	2,500	0	0	26,450	26,500	2,100	0	0	28,950	29,000	1,701	0	0
24,000	24,050	2,492	0	0	26,500	26,550	2,092	0	0	29,000	29,050	1,693	0	0
24,050	24,100	2,484	0	0	26,550	26,600	2,084	0	0	29,050	29,100	1,685	0	0
24,100	24,150	2,476	0	0	26,600	26,650	2,076	0	0	29,100	29,150	1,677	0	0
24,150	24,200	2,468	0	0	26,650	26,700	2,068	0	0	29,150	29,200	1,669	0	0
24,200	24,250	2,460	0	0	26,700	26,750	2,060	0	0	29,200	29,250	1,661	0	0
24,250	24,300	2,452	0	0	26,750	26,800	2,052	0	0	29,250	29,300	1,653	0	0
24,300	24,350	2,444	0	0	26,800	26,850	2,044	0	0	29,300	29,350	1,645	0	0
24,350	24,400	2,436	0	0	26,850	26,900	2,036	0	0	29,350	29,400	1,637	0	0
24,400	24,450	2,428	0	0	26,900	26,950	2,028	0	0	29,400	29,450	1,629	0	0
24,450	24,500	2,420	0	0	26,950	27,000	2,020	0	0	29,450	29,500	1,621	0	0
24,500	24,550	2,412	0	0	27,000	27,050	2,012	0	0	29,500	29,550	1,613	0	0
24,550	24,600	2,404	0	0	27,050	27,100	2,004	0	0	29,550	29,600	1,605	0	0
24,600	24,650	2,396	0	0	27,100	27,150	1,996	0	0	29,600	29,650	1,597	0	0
24,650	24,700	2,388	0	0	27,150	27,200	1,988	0	0	29,650	29,700	1,589	0	0
24,700	24,750	2,380	0	0	27,200	27,250	1,980	0	0	29,700	29,750	1,581	0	0
24,750	24,800	2,372	0	0	27,250	27,300	1,972	0	0	29,750	29,800	1,573	0	0
24,800	24,850	2,364	0	0	27,300	27,350	1,964	0	0	29,800	29,850	1,565	0	0
24,850	24,900	2,356	0	0	27,350	27,400	1,956	0	0	29,850	29,900	1,557	0	0
24,900	24,950	2,348	0	0	27,400	27,450	1,948	0	0	29,900	29,950	1,549	0	0
24,950	25,000	2,340	0	0	27,450	27,500	1,940	0	0	29,950	30,000	1,541	0	0

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
		a	b	c			a	b	c			a	b	c
At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
30,000	30,050	1,533	0	0	33,250	33,300	1,013	0	0	36,500	36,550	494	0	0
30,050	30,100	1,525	0	0	33,300	33,350	1,005	0	0	36,550	36,600	486	0	0
30,100	30,150	1,517	0	0	33,350	33,400	997	0	0	36,600	36,650	478	0	0
30,150	30,200	1,509	0	0	33,400	33,450	989	0	0	36,650	36,700	470	0	0
30,200	30,250	1,501	0	0	33,450	33,500	981	0	0	36,700	36,750	462	0	0
30,250	30,300	1,493	0	0	33,500	33,550	973	0	0	36,750	36,800	454	0	0
30,300	30,350	1,485	0	0	33,550	33,600	965	0	0	36,800	36,850	446	0	0
30,350	30,400	1,477	0	0	33,600	33,650	957	0	0	36,850	36,900	438	0	0
30,400	30,450	1,469	0	0	33,650	33,700	949	0	0	36,900	36,950	430	0	0
30,450	30,500	1,461	0	0	33,700	33,750	941	0	0	36,950	37,000	422	0	0
30,500	30,550	1,453	0	0	33,750	33,800	933	0	0	37,000	37,050	414	0	0
30,550	30,600	1,445	0	0	33,800	33,850	925	0	0	37,050	37,100	406	0	0
30,600	30,650	1,437	0	0	33,850	33,900	918	0	0	37,100	37,150	398	0	0
30,650	30,700	1,429	0	0	33,900	33,950	910	0	0	37,150	37,200	390	0	0
30,700	30,750	1,421	0	0	33,950	34,000	902	0	0	37,200	37,250	382	0	0
30,750	30,800	1,413	0	0	34,000	34,050	894	0	0	37,250	37,300	374	0	0
30,800	30,850	1,405	0	0	34,050	34,100	886	0	0	37,300	37,350	366	0	0
30,850	30,900	1,397	0	0	34,100	34,150	878	0	0	37,350	37,400	358	0	0
30,900	30,950	1,389	0	0	34,150	34,200	870	0	0	37,400	37,450	350	0	0
30,950	31,000	1,381	0	0	34,200	34,250	862	0	0	37,450	37,500	342	0	0
31,000	31,050	1,373	0	0	34,250	34,300	854	0	0	37,500	37,550	334	0	0
31,050	31,100	1,365	0	0	34,300	34,350	846	0	0	37,550	37,600	326	0	0
31,100	31,150	1,357	0	0	34,350	34,400	838	0	0	37,600	37,650	318	0	0
31,150	31,200	1,349	0	0	34,400	34,450	830	0	0	37,650	37,700	310	0	0
31,200	31,250	1,341	0	0	34,450	34,500	822	0	0	37,700	37,750	302	0	0
31,250	31,300	1,333	0	0	34,500	34,550	814	0	0	37,750	37,800	294	0	0
31,300	31,350	1,325	0	0	34,550	34,600	806	0	0	37,800	37,850	286	0	0
31,350	31,400	1,317	0	0	34,600	34,650	798	0	0	37,850	37,900	278	0	0
31,400	31,450	1,309	0	0	34,650	34,700	790	0	0	37,900	37,950	270	0	0
31,450	31,500	1,301	0	0	34,700	34,750	782	0	0	37,950	38,000	262	0	0
31,500	31,550	1,293	0	0	34,750	34,800	774	0	0	38,000	38,050	254	0	0
31,550	31,600	1,285	0	0	34,800	34,850	766	0	0	38,050	38,100	246	0	0
31,600	31,650	1,277	0	0	34,850	34,900	758	0	0	38,100	38,150	238	0	0
31,650	31,700	1,269	0	0	34,900	34,950	750	0	0	38,150	38,200	230	0	0
31,700	31,750	1,261	0	0	34,950	35,000	742	0	0	38,200	38,250	222	0	0
31,750	31,800	1,253	0	0	35,000	35,050	734	0	0	38,250	38,300	214	0	0
31,800	31,850	1,245	0	0	35,050	35,100	726	0	0	38,300	38,350	206	0	0
31,850	31,900	1,237	0	0	35,100	35,150	718	0	0	38,350	38,400	198	0	0
31,900	31,950	1,229	0	0	35,150	35,200	710	0	0	38,400	38,450	190	0	0
31,950	32,000	1,221	0	0	35,200	35,250	702	0	0	38,450	38,500	182	0	0
32,000	32,050	1,213	0	0	35,250	35,300	694	0	0	38,500	38,550	174	0	0
32,050	32,100	1,205	0	0	35,300	35,350	686	0	0	38,550	38,600	166	0	0
32,100	32,150	1,197	0	0	35,350	35,400	678	0	0	38,600	38,650	158	0	0
32,150	32,200	1,189	0	0	35,400	35,450	670	0	0	38,650	38,700	150	0	0
32,200	32,250	1,181	0	0	35,450	35,500	662	0	0	38,700	38,750	142	0	0
32,250	32,300	1,173	0	0	35,500	35,550	654	0	0	38,750	38,800	134	0	0
32,300	32,350	1,165	0	0	35,550	35,600	646	0	0	38,800	38,850	126	0	0
32,350	32,400	1,157	0	0	35,600	35,650	638	0	0	38,850	38,900	119	0	0
32,400	32,450	1,149	0	0	35,650	35,700	630	0	0	38,900	38,950	111	0	0
32,450	32,500	1,141	0	0	35,700	35,750	622	0	0	38,950	39,000	103	0	0
32,500	32,550	1,133	0	0	35,750	35,800	614	0	0	39,000	39,050	95	0	0
32,550	32,600	1,125	0	0	35,800	35,850	606	0	0	39,050	39,100	87	0	0
32,600	32,650	1,117	0	0	35,850	35,900	598	0	0	39,100	39,150	79	0	0
32,650	32,700	1,109	0	0	35,900	35,950	590	0	0	39,150	39,200	71	0	0
32,700	32,750	1,101	0	0	35,950	36,000	582	0	0	39,200	39,250	63	0	0
32,750	32,800	1,093	0	0	36,000	36,050	574	0	0	39,250	39,300	55	0	0
32,800	32,850	1,085	0	0	36,050	36,100	566	0	0	39,300	39,350	47	0	0
32,850	32,900	1,077	0	0	36,100	36,150	558	0	0	39,350	39,400	39	0	0
32,900	32,950	1,069	0	0	36,150	36,200	550	0	0	39,400	39,450	31	0	0
32,950	33,000	1,061	0	0	36,200	36,250	542	0	0	39,450	39,500	23	0	0
33,000	33,050	1,053	0	0	36,250	36,300	534	0	0	39,500	39,550	15	0	0
33,050	33,100	1,045	0	0	36,300	36,350	526	0	0	39,550	39,600	7	0	0
33,100	33,150	1,037	0	0	36,350	36,400	518	0	0	39,600	39,650	*	0	0
33,150	33,200	1,029	0	0	36,400	36,450	510	0	0					
33,200	33,250	1,021	0	0	36,450	36,500	502	0	0					

* If the amount you are looking up in column a is at least \$39,600 but less than \$39,617, the amount to enter is \$1; above this amount you cannot take the credit.