New for 2007

Beginning with the 2007 tax year, you **must** file Form IT-209 with your New York State personal income tax return. Form IT-209 can no longer be filed by itself. If you have already filed your 2007 return, you must file an amended return and attach Form IT-209 (marked *Amended*) to claim the noncustodial parent New York State earned income credit.

General information

What is the noncustodial parent New York State earned income credit (noncustodial EIC)?

The noncustodial EIC is a credit that may be claimed by eligible taxpayers (see below) instead of the New York State Earned Income Credit (NYS EIC) claimed on Form IT-215, *Claim for Earned Income Credit,* or Form IT-209, Schedule B. The credit is available for tax years beginning on or after January 1, 2006, and before January 1, 2013.

Who is eligible to claim this credit?

You may claim the noncustodial EIC only if you meet **all** of the following conditions for tax year 2007. You must

- be a full-year New York State resident,
- be at least 18 years of age,
- be a parent of a minor child (or children) with whom you **do not reside**,
- have an order in effect for at least one-half of the tax year requiring you to make child support payments payable through a Support Collection Unit (SCU) pursuant to Social Services Law section 111(h), and
- have paid an amount in child support in 2007 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 ② *Married filing joint return*); **or**
- 2.5 times the federal EIC that would have been allowed if you had satisfied the eligibility requirements, computed as if you had no qualifying children.

If the amount of the credit is greater than your tax liability, the excess may be refunded without interest.

How do I claim the noncustodial EIC?

You must file Form IT-209 with your 2007 NYS income tax return. If you have already filed your original return, you must file an amended NYS return and attach Form IT-209 to claim the credit.

Filling in your tax forms

For complete information on how to fill in NYS scannable income tax forms, see the instructions for Form IT-150 or Form IT-201.

Also see the instructions for the above returns for the *Privacy notification,* or if you need help contacting the Tax Department.

Eligibility verification

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

- are a parent of a minor child who does not reside with you,
- have a child support order payable through an SCU, **and**
- are current in your payments as required by that order.

The Tax Department receives this information automatically. The eligibility verification requires no action on your part.

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

If you are notified that you do not qualify for the noncustodial EIC based on information provided by OTDA, you have the right to request a review of your child support qualifications for the noncustodial EIC by the SCU to which you make payments as directed in your order of support.

To request an SCU review, call the Child Support Helpline (CSH) at 1 888 208 4485. The CSH will send you a form to complete and return to the appropriate SCU for the review. The SCU will conduct the review, send you a written determination, and a copy of the determination will be provided to the Tax Department. If the SCU has determined that you are qualified, the Tax Department will process your credit.

What if I am eligible for both the noncustodial EIC and the NYS EIC?

If you are eligible for the noncustodial EIC and claimed a federal EIC for 2007, 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

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 7 — For the federal EIC, the Social Security Administration must issue a valid social security number (SSN). If *Not Valid for Employment* is marked on your social security card because the number was issued solely for you to apply for or receive a federally funded benefit, you are not eligible.

Line 10 — You cannot claim the noncustodial EIC if your investment income is more than $2,900. 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. 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-150, line 1, or Form IT-201, 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 1040EZ, line 8b; Form 1040A, line 40b; or Form 1040, line 66b, 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 — If you were paid any amount for work while an inmate in a penal institution, **or** if you received a taxable scholarship or fellowship grant, or an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, this amount may be shown on your wage and tax statement(s) federal Form W-2, box 11. Enter the amount on line 14.

Line 15 — Business income or loss applies only to federal Form 1040 filers. Complete **Worksheet B** below if you were self-employed, or filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C or Schedule C-EZ as a statutory employee, to determine the amount to enter on line 15. **Do not** use a minus sign or brackets to show a loss. Mark an *X* in the appropriate box at line 15 to indicate if the amount reported is a profit or loss. Be sure to enter your employer identification number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity does not have an EIN, enter your SSN.

Worksheet B
Business income

Self-employed, members of the clergy, and people with church employee income filing Schedule SE

1a. Enter any amount from federal Schedule SE, Section A, line 3, or Section B, line 3............. 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, or any amounts exempt from self-employment tax as a result of the filing and approval of federal Form 4029 or federal Form 4361.

2a. Enter any net farm profit (or loss) from federal Schedule F, line 36, 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. _____

* Reduce any federal Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any federal Schedule K-1 amounts, complete the appropriate line(s) of federal Schedule SE, Section A. Put your name and social security number on federal Schedule SE and attach it to your return.

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 for 2007, 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-150, line 41, or Form IT-201, line 66.

Attach Form IT-209 to your return.

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

Complete Schedule B only if you claimed a federal EIC for 2007.

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

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

If you received a federal EIC for 2007 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 for 2007 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-150 and 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-150, line 45, or 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 40a, or Form 1040, line 66a) .... 1. _____

2. NYC EIC rate 5% (.05) .... 2. _____ .05

3. Allowable NYC EIC *(multiply line 1 by line 2)*… 3. _____
   - If your filing status is ③, *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-150, line 45, or on Form IT-201, line 70.

4. If your filing status is ③, *Married filing separate return,* 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-150, line 45, or 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. _____

2007 Noncustodial EIC Table

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

1. To find your credit, 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 credit 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	Your credit is:			At least	But less than	Your credit is:			At least	But less than	Your credit 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	428	428
600	650	213	48	48	3,100	3,150	1,063	239	239	5,600	5,650	1,913	428	428
650	700	230	52	52	3,150	3,200	1,080	243	243	5,650	5,700	1,930	428	428
700	750	247	55	55	3,200	3,250	1,097	247	247	5,700	5,750	1,947	428	428
750	800	264	59	59	3,250	3,300	1,114	251	251	5,750	5,800	1,964	428	428
800	850	281	63	63	3,300	3,350	1,131	254	254	5,800	5,850	1,981	428	428
850	900	298	67	67	3,350	3,400	1,148	258	258	5,850	5,900	1,998	428	428
900	950	315	71	71	3,400	3,450	1,165	262	262	5,900	5,950	2,015	428	428
950	1,000	332	75	75	3,450	3,500	1,182	266	266	5,950	6,000	2,032	428	428
1,000	1,050	349	78	78	3,500	3,550	1,199	270	270	6,000	6,050	2,049	428	428
1,050	1,100	366	82	82	3,550	3,600	1,216	273	273	6,050	6,100	2,066	428	428
1,100	1,150	383	86	86	3,600	3,650	1,233	277	277	6,100	6,150	2,083	428	428
1,150	1,200	400	90	90	3,650	3,700	1,250	281	281	6,150	6,200	2,100	428	428
1,200	1,250	417	94	94	3,700	3,750	1,267	285	285	6,200	6,250	2,117	428	428
1,250	1,300	434	98	98	3,750	3,800	1,284	289	289	6,250	6,300	2,134	428	428
1,300	1,350	451	101	101	3,800	3,850	1,301	293	293	6,300	6,350	2,151	428	428
1,350	1,400	468	105	105	3,850	3,900	1,318	296	296	6,350	6,400	2,168	428	428
1,400	1,450	485	109	109	3,900	3,950	1,335	300	300	6,400	6,450	2,185	428	428
1,450	1,500	502	113	113	3,950	4,000	1,352	304	304	6,450	6,500	2,202	428	428
1,500	1,550	519	117	117	4,000	4,050	1,369	308	308	6,500	6,550	2,219	428	428
1,550	1,600	536	120	120	4,050	4,100	1,386	312	312	6,550	6,600	2,236	428	428
1,600	1,650	553	124	124	4,100	4,150	1,403	316	316	6,600	6,650	2,253	428	428
1,650	1,700	570	128	128	4,150	4,200	1,420	319	319	6,650	6,700	2,270	428	428
1,700	1,750	587	132	132	4,200	4,250	1,437	323	323	6,700	6,750	2,287	428	428
1,750	1,800	604	136	136	4,250	4,300	1,454	327	327	6,750	6,800	2,304	428	428
1,800	1,850	621	140	140	4,300	4,350	1,471	331	331	6,800	6,850	2,321	428	428
1,850	1,900	638	143	143	4,350	4,400	1,488	335	335	6,850	6,900	2,338	428	428
1,900	1,950	655	147	147	4,400	4,450	1,505	339	339	6,900	6,950	2,355	428	428
1,950	2,000	672	151	151	4,450	4,500	1,522	342	342	6,950	7,000	2,372	428	428
2,000	2,050	689	155	155	4,500	4,550	1,539	346	346	7,000	7,050	2,389	426	428
2,050	2,100	706	159	159	4,550	4,600	1,556	350	350	7,050	7,100	2,406	422	428
2,100	2,150	723	163	163	4,600	4,650	1,573	354	354	7,100	7,150	2,423	418	428
2,150	2,200	740	166	166	4,650	4,700	1,590	358	358	7,150	7,200	2,440	414	428
2,200	2,250	757	170	170	4,700	4,750	1,607	361	361	7,200	7,250	2,457	410	428
2,250	2,300	774	174	174	4,750	4,800	1,624	365	365	7,250	7,300	2,474	407	428
2,300	2,350	791	178	178	4,800	4,850	1,641	369	369	7,300	7,350	2,491	403	428
2,350	2,400	808	182	182	4,850	4,900	1,658	373	373	7,350	7,400	2,508	399	428
2,400	2,450	825	186	186	4,900	4,950	1,675	377	377	7,400	7,450	2,525	395	428
2,450	2,500	842	189	189	4,950	5,000	1,692	381	381	7,450	7,500	2,542	391	428

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 –		
At least	But less than	a	b	c	At least	But less than	a	b	c	At least	But less than	a	b	c
		Your credit is:					Your credit is:					Your credit is:		
7,500	7,550	2,559	387	428	10,500	10,550	2,853	158	311	13,500	13,550	2,853	0	81
7,550	7,600	2,576	384	428	10,550	10,600	2,853	154	307	13,550	13,600	2,853	0	78
7,600	7,650	2,593	380	428	10,600	10,650	2,853	150	303	13,600	13,650	2,853	0	74
7,650	7,700	2,610	376	428	10,650	10,700	2,853	146	299	13,650	13,700	2,853	0	70
7,700	7,750	2,627	372	428	10,700	10,750	2,853	143	296	13,700	13,750	2,853	0	66
7,750	7,800	2,644	368	428	10,750	10,800	2,853	139	292	13,750	13,800	2,853	0	62
7,800	7,850	2,661	365	428	10,800	10,850	2,853	135	288	13,800	13,850	2,853	0	59
7,850	7,900	2,678	361	428	10,850	10,900	2,853	131	284	13,850	13,900	2,853	0	55
7,900	7,950	2,695	357	428	10,900	10,950	2,853	127	280	13,900	13,950	2,853	0	51
7,950	8,000	2,712	353	428	10,950	11,000	2,853	124	277	13,950	14,000	2,853	0	47
8,000	8,050	2,729	349	428	11,000	11,050	2,853	120	273	14,000	14,050	2,853	0	43
8,050	8,100	2,746	345	428	11,050	11,100	2,853	116	269	14,050	14,100	2,853	0	39
8,100	8,150	2,763	342	428	11,100	11,150	2,853	112	265	14,100	14,150	2,853	0	36
8,150	8,200	2,780	338	428	11,150	11,200	2,853	108	261	14,150	14,200	2,853	0	32
8,200	8,250	2,797	334	428	11,200	11,250	2,853	104	257	14,200	14,250	2,853	0	28
8,250	8,300	2,814	330	428	11,250	11,300	2,853	101	254	14,250	14,300	2,853	0	24
8,300	8,350	2,831	326	428	11,300	11,350	2,853	97	250	14,300	14,350	2,853	0	20
8,350	8,400	2,853	322	428	11,350	11,400	2,853	93	246	14,350	14,400	2,853	0	16
8,400	8,450	2,853	319	428	11,400	11,450	2,853	89	242	14,400	14,450	2,853	0	13
8,450	8,500	2,853	315	428	11,450	11,500	2,853	85	238	14,450	14,500	2,853	0	9
8,500	8,550	2,853	311	428	11,500	11,550	2,853	81	234	14,500	14,550	2,853	0	5
8,550	8,600	2,853	307	428	11,550	11,600	2,853	78	231	14,550	14,600	2,853	0	**
8,600	8,650	2,853	303	428	11,600	11,650	2,853	74	227	14,600	14,650	2,853	0	0
8,650	8,700	2,853	299	428	11,650	11,700	2,853	70	223	14,650	14,700	2,853	0	0
8,700	8,750	2,853	296	428	11,700	11,750	2,853	66	219	14,700	14,750	2,853	0	0
8,750	8,800	2,853	292	428	11,750	11,800	2,853	62	215	14,750	14,800	2,853	0	0
8,800	8,850	2,853	288	428	11,800	11,850	2,853	59	212	14,800	14,850	2,853	0	0
8,850	8,900	2,853	284	428	11,850	11,900	2,853	55	208	14,850	14,900	2,853	0	0
8,900	8,950	2,853	280	428	11,900	11,950	2,853	51	204	14,900	14,950	2,853	0	0
8,950	9,000	2,853	277	428	11,950	12,000	2,853	47	200	14,950	15,000	2,853	0	0
9,000	9,050	2,853	273	426	12,000	12,050	2,853	43	196	15,000	15,050	2,853	0	0
9,050	9,100	2,853	269	422	12,050	12,100	2,853	39	192	15,050	15,100	2,853	0	0
9,100	9,150	2,853	265	418	12,100	12,150	2,853	36	189	15,100	15,150	2,853	0	0
9,150	9,200	2,853	261	414	12,150	12,200	2,853	32	185	15,150	15,200	2,853	0	0
9,200	9,250	2,853	257	410	12,200	12,250	2,853	28	181	15,200	15,250	2,853	0	0
9,250	9,300	2,853	254	407	12,250	12,300	2,853	24	177	15,250	15,300	2,853	0	0
9,300	9,350	2,853	250	403	12,300	12,350	2,853	20	173	15,300	15,350	2,853	0	0
9,350	9,400	2,853	246	399	12,350	12,400	2,853	16	169	15,350	15,400	2,853	0	0
9,400	9,450	2,853	242	395	12,400	12,450	2,853	13	166	15,400	15,450	2,847	0	0
9,450	9,500	2,853	238	391	12,450	12,500	2,853	9	162	15,450	15,500	2,839	0	0
9,500	9,550	2,853	234	387	12,500	12,550	2,853	5	158	15,500	15,550	2,831	0	0
9,550	9,600	2,853	231	384	12,550	12,600	2,853	*	154	15,550	15,600	2,823	0	0
9,600	9,650	2,853	227	380	12,600	12,650	2,853	0	150	15,600	15,650	2,815	0	0
9,650	9,700	2,853	223	376	12,650	12,700	2,853	0	146	15,650	15,700	2,807	0	0
9,700	9,750	2,853	219	372	12,700	12,750	2,853	0	143	15,700	15,750	2,799	0	0
9,750	9,800	2,853	215	368	12,750	12,800	2,853	0	139	15,750	15,800	2,791	0	0
9,800	9,850	2,853	212	365	12,800	12,850	2,853	0	135	15,800	15,850	2,783	0	0
9,850	9,900	2,853	208	361	12,850	12,900	2,853	0	131	15,850	15,900	2,775	0	0
9,900	9,950	2,853	204	357	12,900	12,950	2,853	0	127	15,900	15,950	2,767	0	0
9,950	10,000	2,853	200	353	12,950	13,000	2,853	0	124	15,950	16,000	2,759	0	0
10,000	10,050	2,853	196	349	13,000	13,050	2,853	0	120	16,000	16,050	2,751	0	0
10,050	10,100	2,853	192	345	13,050	13,100	2,853	0	116	16,050	16,100	2,743	0	0
10,100	10,150	2,853	189	342	13,100	13,150	2,853	0	112	16,100	16,150	2,735	0	0
10,150	10,200	2,853	185	338	13,150	13,200	2,853	0	108	16,150	16,200	2,727	0	0
10,200	10,250	2,853	181	334	13,200	13,250	2,853	0	104	16,200	16,250	2,719	0	0
10,250	10,300	2,853	177	330	13,250	13,300	2,853	0	101	16,250	16,300	2,711	0	0
10,300	10,350	2,853	173	326	13,300	13,350	2,853	0	97	16,300	16,350	2,703	0	0
10,350	10,400	2,853	169	322	13,350	13,400	2,853	0	93	16,350	16,400	2,695	0	0
10,400	10,450	2,853	166	319	13,400	13,450	2,853	0	89	16,400	16,450	2,687	0	0
10,450	10,500	2,853	162	315	13,450	13,500	2,853	0	85	16,450	16,500	2,679	0	0

* If the amount you are looking up in **column b** is at least $12,550 but less than $12,590 your credit is $1.00; above this amount you **cannot** take the credit.

** If the amount you are looking up in **column c** is at least $14,550 but less than $14,590 your credit is $1.00; 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 –		
At least	But less than	a	b	c
		Your credit is:		
16,500	16,550	2,671	0	0
16,550	16,600	2,663	0	0
16,600	16,650	2,655	0	0
16,650	16,700	2,647	0	0
16,700	16,750	2,639	0	0
16,750	16,800	2,631	0	0
16,800	16,850	2,623	0	0
16,850	16,900	2,615	0	0
16,900	16,950	2,607	0	0
16,950	17,000	2,599	0	0
17,000	17,050	2,591	0	0
17,050	17,100	2,583	0	0
17,100	17,150	2,575	0	0
17,150	17,200	2,567	0	0
17,200	17,250	2,559	0	0
17,250	17,300	2,551	0	0
17,300	17,350	2,543	0	0
17,350	17,400	2,535	0	0
17,400	17,450	2,527	0	0
17,450	17,500	2,519	0	0
17,500	17,550	2,511	0	0
17,550	17,600	2,503	0	0
17,600	17,650	2,495	0	0
17,650	17,700	2,487	0	0
17,700	17,750	2,479	0	0
17,750	17,800	2,471	0	0
17,800	17,850	2,463	0	0
17,850	17,900	2,455	0	0
17,900	17,950	2,448	0	0
17,950	18,000	2,440	0	0
18,000	18,050	2,432	0	0
18,050	18,100	2,424	0	0
18,100	18,150	2,416	0	0
18,150	18,200	2,408	0	0
18,200	18,250	2,400	0	0
18,250	18,300	2,392	0	0
18,300	18,350	2,384	0	0
18,350	18,400	2,376	0	0
18,400	18,450	2,368	0	0
18,450	18,500	2,360	0	0
18,500	18,550	2,352	0	0
18,550	18,600	2,344	0	0
18,600	18,650	2,336	0	0
18,650	18,700	2,328	0	0
18,700	18,750	2,320	0	0
18,750	18,800	2,312	0	0
18,800	18,850	2,304	0	0
18,850	18,900	2,296	0	0
18,900	18,950	2,288	0	0
18,950	19,000	2,280	0	0
19,000	19,050	2,272	0	0
19,050	19,100	2,264	0	0
19,100	19,150	2,256	0	0
19,150	19,200	2,248	0	0
19,200	19,250	2,240	0	0
19,250	19,300	2,232	0	0
19,300	19,350	2,224	0	0
19,350	19,400	2,216	0	0
19,400	19,450	2,208	0	0
19,450	19,500	2,200	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
		Your credit is:		
19,500	19,550	2,192	0	0
19,550	19,600	2,184	0	0
19,600	19,650	2,176	0	0
19,650	19,700	2,168	0	0
19,700	19,750	2,160	0	0
19,750	19,800	2,152	0	0
19,800	19,850	2,144	0	0
19,850	19,900	2,136	0	0
19,900	19,950	2,128	0	0
19,950	20,000	2,120	0	0
20,000	20,050	2,112	0	0
20,050	20,100	2,104	0	0
20,100	20,150	2,096	0	0
20,150	20,200	2,088	0	0
20,200	20,250	2,080	0	0
20,250	20,300	2,072	0	0
20,300	20,350	2,064	0	0
20,350	20,400	2,056	0	0
20,400	20,450	2,048	0	0
20,450	20,500	2,040	0	0
20,500	20,550	2,032	0	0
20,550	20,600	2,024	0	0
20,600	20,650	2,016	0	0
20,650	20,700	2,008	0	0
20,700	20,750	2,000	0	0
20,750	20,800	1,992	0	0
20,800	20,850	1,984	0	0
20,850	20,900	1,976	0	0
20,900	20,950	1,968	0	0
20,950	21,000	1,960	0	0
21,000	21,050	1,952	0	0
21,050	21,100	1,944	0	0
21,100	21,150	1,936	0	0
21,150	21,200	1,928	0	0
21,200	21,250	1,920	0	0
21,250	21,300	1,912	0	0
21,300	21,350	1,904	0	0
21,350	21,400	1,896	0	0
21,400	21,450	1,888	0	0
21,450	21,500	1,880	0	0
21,500	21,550	1,872	0	0
21,550	21,600	1,864	0	0
21,600	21,650	1,856	0	0
21,650	21,700	1,848	0	0
21,700	21,750	1,840	0	0
21,750	21,800	1,832	0	0
21,800	21,850	1,824	0	0
21,850	21,900	1,816	0	0
21,900	21,950	1,808	0	0
21,950	22,000	1,800	0	0
22,000	22,050	1,792	0	0
22,050	22,100	1,784	0	0
22,100	22,150	1,776	0	0
22,150	22,200	1,768	0	0
22,200	22,250	1,760	0	0
22,250	22,300	1,752	0	0
22,300	22,350	1,744	0	0
22,350	22,400	1,736	0	0
22,400	22,450	1,728	0	0
22,450	22,500	1,720	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
		Your credit is:		
22,500	22,550	1,712	0	0
22,550	22,600	1,704	0	0
22,600	22,650	1,696	0	0
22,650	22,700	1,688	0	0
22,700	22,750	1,680	0	0
22,750	22,800	1,672	0	0
22,800	22,850	1,664	0	0
22,850	22,900	1,656	0	0
22,900	22,950	1,649	0	0
22,950	23,000	1,641	0	0
23,000	23,050	1,633	0	0
23,050	23,100	1,625	0	0
23,100	23,150	1,617	0	0
23,150	23,200	1,609	0	0
23,200	23,250	1,601	0	0
23,250	23,300	1,593	0	0
23,300	23,350	1,585	0	0
23,350	23,400	1,577	0	0
23,400	23,450	1,569	0	0
23,450	23,500	1,561	0	0
23,500	23,550	1,553	0	0
23,550	23,600	1,545	0	0
23,600	23,650	1,537	0	0
23,650	23,700	1,529	0	0
23,700	23,750	1,521	0	0
23,750	23,800	1,513	0	0
23,800	23,850	1,505	0	0
23,850	23,900	1,497	0	0
23,900	23,950	1,489	0	0
23,950	24,000	1,481	0	0
24,000	24,050	1,473	0	0
24,050	24,100	1,465	0	0
24,100	24,150	1,457	0	0
24,150	24,200	1,449	0	0
24,200	24,250	1,441	0	0
24,250	24,300	1,433	0	0
24,300	24,350	1,425	0	0
24,350	24,400	1,417	0	0
24,400	24,450	1,409	0	0
24,450	24,500	1,401	0	0
24,500	24,550	1,393	0	0
24,550	24,600	1,385	0	0
24,600	24,650	1,377	0	0
24,650	24,700	1,369	0	0
24,700	24,750	1,361	0	0
24,750	24,800	1,353	0	0
24,800	24,850	1,345	0	0
24,850	24,900	1,337	0	0
24,900	24,950	1,329	0	0
24,950	25,000	1,321	0	0
25,000	25,050	1,313	0	0
25,050	25,100	1,305	0	0
25,100	25,150	1,297	0	0
25,150	25,200	1,289	0	0
25,200	25,250	1,281	0	0
25,250	25,300	1,273	0	0
25,300	25,350	1,265	0	0
25,350	25,400	1,257	0	0
25,400	25,450	1,249	0	0
25,450	25,500	1,241	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 –		
At least	But less than	a	b	c	At least	But less than	a	b	c	At least	But less than	a	b	c
		Your credit is:					Your credit is:					Your credit is:		
25,500	25,550	1,233	0	0	28,250	28,300	794	0	0	31,000	31,050	354	0	0
25,550	25,600	1,225	0	0	28,300	28,350	786	0	0	31,050	31,100	346	0	0
25,600	25,650	1,217	0	0	28,350	28,400	778	0	0	31,100	31,150	338	0	0
25,650	25,700	1,209	0	0	28,400	28,450	770	0	0	31,150	31,200	330	0	0
25,700	25,750	1,201	0	0	28,450	28,500	762	0	0	31,200	31,250	322	0	0
25,750	25,800	1,193	0	0	28,500	28,550	754	0	0	31,250	31,300	314	0	0
25,800	25,850	1,185	0	0	28,550	28,600	746	0	0	31,300	31,350	306	0	0
25,850	25,900	1,177	0	0	28,600	28,650	738	0	0	31,350	31,400	298	0	0
25,900	25,950	1,169	0	0	28,650	28,700	730	0	0	31,400	31,450	290	0	0
25,950	26,000	1,161	0	0	28,700	28,750	722	0	0	31,450	31,500	282	0	0
26,000	26,050	1,153	0	0	28,750	28,800	714	0	0	31,500	31,550	274	0	0
26,050	26,100	1,145	0	0	28,800	28,850	706	0	0	31,550	31,600	266	0	0
26,100	26,150	1,137	0	0	28,850	28,900	698	0	0	31,600	31,650	258	0	0
26,150	26,200	1,129	0	0	28,900	28,950	690	0	0	31,650	31,700	250	0	0
26,200	26,250	1,121	0	0	28,950	29,000	682	0	0	31,700	31,750	242	0	0
26,250	26,300	1,113	0	0	29,000	29,050	674	0	0	31,750	31,800	234	0	0
26,300	26,350	1,105	0	0	29,050	29,100	666	0	0	31,800	31,850	226	0	0
26,350	26,400	1,097	0	0	29,100	29,150	658	0	0	31,850	31,900	218	0	0
26,400	26,450	1,089	0	0	29,150	29,200	650	0	0	31,900	31,950	210	0	0
26,450	26,500	1,081	0	0	29,200	29,250	642	0	0	31,950	32,000	202	0	0
26,500	26,550	1,073	0	0	29,250	29,300	634	0	0	32,000	32,050	194	0	0
26,550	26,600	1,065	0	0	29,300	29,350	626	0	0	32,050	32,100	186	0	0
26,600	26,650	1,057	0	0	29,350	29,400	618	0	0	32,100	32,150	178	0	0
26,650	26,700	1,049	0	0	29,400	29,450	610	0	0	32,150	32,200	170	0	0
26,700	26,750	1,041	0	0	29,450	29,500	602	0	0	32,200	32,250	162	0	0
26,750	26,800	1,033	0	0	29,500	29,550	594	0	0	32,250	32,300	154	0	0
26,800	26,850	1,025	0	0	29,550	29,600	586	0	0	32,300	32,350	146	0	0
26,850	26,900	1,017	0	0	29,600	29,650	578	0	0	32,350	32,400	138	0	0
26,900	26,950	1,009	0	0	29,650	29,700	570	0	0	32,400	32,450	130	0	0
26,950	27,000	1,001	0	0	29,700	29,750	562	0	0	32,450	32,500	122	0	0
27,000	27,050	993	0	0	29,750	29,800	554	0	0	32,500	32,550	114	0	0
27,050	27,100	985	0	0	29,800	29,850	546	0	0	32,550	32,600	106	0	0
27,100	27,150	977	0	0	29,850	29,900	538	0	0	32,600	32,650	98	0	0
27,150	27,200	969	0	0	29,900	29,950	530	0	0	32,650	32,700	90	0	0
27,200	27,250	961	0	0	29,950	30,000	522	0	0	32,700	32,750	82	0	0
27,250	27,300	953	0	0	30,000	30,050	514	0	0	32,750	32,800	74	0	0
27,300	27,350	945	0	0	30,050	30,100	506	0	0	32,800	32,850	66	0	0
27,350	27,400	937	0	0	30,100	30,150	498	0	0	32,850	32,900	58	0	0
27,400	27,450	929	0	0	30,150	30,200	490	0	0	32,900	32,950	51	0	0
27,450	27,500	921	0	0	30,200	30,250	482	0	0	32,950	33,000	43	0	0
27,500	27,550	913	0	0	30,250	30,300	474	0	0	33,000	33,050	35	0	0
27,550	27,600	905	0	0	30,300	30,350	466	0	0	33,050	33,100	27	0	0
27,600	27,650	897	0	0	30,350	30,400	458	0	0	33,100	33,150	19	0	0
27,650	27,700	889	0	0	30,400	30,450	450	0	0	33,150	33,200	11	0	0
27,700	27,750	881	0	0	30,450	30,500	442	0	0	33,200	33,250	***	0	0
27,750	27,800	873	0	0	30,500	30,550	434	0	0					
27,800	27,850	865	0	0	30,550	30,600	426	0	0					
27,850	27,900	857	0	0	30,600	30,650	418	0	0					
27,900	27,950	850	0	0	30,650	30,700	410	0	0					
27,950	28,000	842	0	0	30,700	30,750	402	0	0					
28,000	28,050	834	0	0	30,750	30,800	394	0	0					
28,050	28,100	826	0	0	30,800	30,850	386	0	0					
28,100	28,150	818	0	0	30,850	30,900	378	0	0					
28,150	28,200	810	0	0	30,900	30,950	370	0	0					
28,200	28,250	802	0	0	30,950	31,000	362	0	0					

*** If the amount you are looking up in **column a** is at least $33,200 but less than $33,241 your credit is $3.00; above this amount you **cannot** take the credit.